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Betty Spence

ANNUAL REPORT
OF THE TOWN OF

MERRIMACK NEW HAMPSHIRE



1992

THIS BOOK COSTS YOU \$3.01. PLEASE BRING IT TO THE TOWN MEETING.
THIS REPORT HAS BEEN PRINTED ON RECYCLED PAPER.



DATES TO REMEMBER

July 1, 1993	Fiscal year begins.
December 1, 1993	Last day to pay final installment on 1991 property taxes without interest penalty.
March 23, 1994	Filing period for elected office begins; ends April 1, 1994.
March 29, 1993	Annual Meeting, Merrimack Village District.
April 1, 1994	All property, both real and personal, assessed to owner of record this date. Dog licenses available.
April 15, 1994	Last day to file Current Use applications per RSA 79-A:5. Last day for veterans to file permanent application for tax exemption (green card). Applies only to those who have not previously applied to Merrimack, per RSA 72:33. Last day for filing exemption for elderly, blind, handicapped, and tax-exempt properties, and for special assessment of residences in industrial or commercial zone, per RSA 75:11. Timber Tax Report of Cut due.
May 1, 1994	Dog licenses expire.
May 10, 1994	Annual Town Meeting.
June 30, 1994	Fiscal year ends.

ANNUAL REPORT
OF THE TOWN OF

MERRIMACK NEW HAMPSHIRE

FOR THE YEAR ENDING JUNE 30, 1992

PRINTED BY
THE WITHEY PRESS
SEABROOK, NEW HAMPSHIRE

THIS REPORT IS PRINTED ON RECYCLED PAPER



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INTRODUCTION

This 1992 annual report of the Town of Merrimack has been compiled through the efforts of your local public officials, to serve as a permanent record of the past year. We hope that you will find it interesting and informative.

Merrimack's 1991 annual report was again recognized by the New Hampshire Municipal Association for its excellence, accuracy, creativity and clarity. It received the first place award, competing against towns with populations of 7,501 and higher. And for the fourth consecutive year, it is printed entirely on recycled paper.

Your questions and comments regarding any of the information contained in this report are welcome. Feel free to call us or our staff at 424-2331.

The Merrimack Board of Selectmen

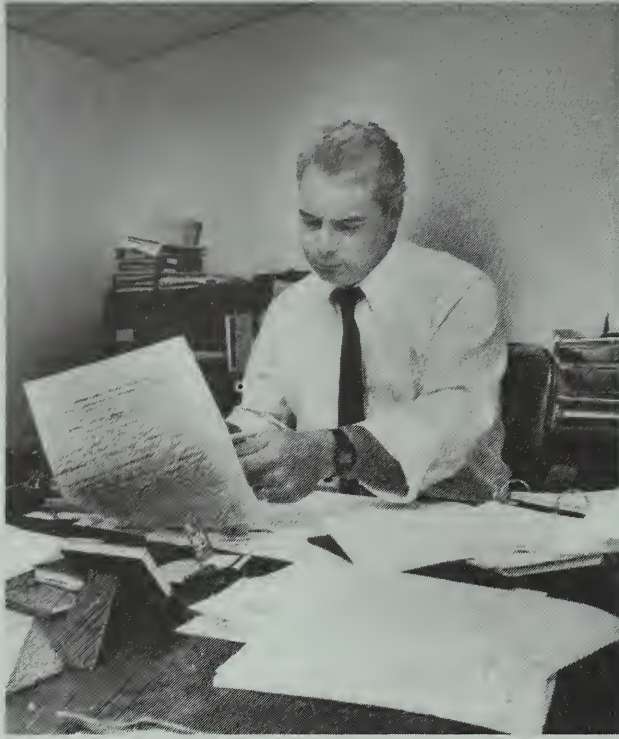
Robert W. Brundige, Chairman

John M. Francis

Edward J. Silva

Richard E. Dumont

Leonard C. Worster



DANIEL C. AYER
JANUARY 18, 1952 – DECEMBER 17, 1992

Dan Ayer served the Town of Merrimack as its second town manager, since 1987. In his five short years, his accomplishments were many and his affiliations too numerous to mention. The open-door policy, jovial personality, and relaxed manner that Dan brought to Merrimack created an atmosphere of renewed cooperation and teamwork among all facets of our town government. He accepted his victories with modesty, and his defeats with dignity. The beginning of the end came in early 1992. A medical leave of absence became necessary in late May, but Dan rallied and returned to his office in October, but for only a brief time. Throughout his battle with cancer, his spirit never faltered, and his courage and optimism were evident to us all. News of his passing arrived on a mid-December morning, as cold and bleak as the day itself. Dan's time with us was far too brief; there remained so many more challenges ahead for him to lead us into. A sad farewell was bid to our leader, whose spirit will live on in all of those he touched, and who often reminded us, "it's nice to be important, but it's more important to be nice."

(Photo courtesy of Kathy Seward-MacKay, Nashua Telegraph)



WILLIAM E. ERNST, JR.
1928 – 1992

Our town suffered the loss of yet another very dedicated individual in 1992—William Ernst, Jr. Mr. Ernst served the town on both the Planning Board and Budget Committee. He also served a six and one half year term on the School Board, four of those years as the chairman. He was the originator of the Merrimactors and the Merrimack Choral Society, and was an active member of the Rotary Club and the Boomers Model Railroad Club. Mr. Ernst passed away on December 2, 1992, but the contributions that he made to our community will live on forever.



HELEN PYNENBURG
1908 – 1992

Helen Pynenburg was a twenty-five year resident of Merrimack. She served the town as a dispatcher for the Merrimack Police and Fire Departments. Her husband, Joseph Pynenburg, was the Chief of Police in our town. Mrs. Pynenburg was also an active member of her church and was a former President of Our Lady of Mercy Ladies Guild. She and her husband were also local business people - they were the proprietors of the former Baboosic Brook Cabins, and Pynenburg's Citgo Service Station. Helen passed away on January 31, 1992. She will be remembered fondly by the townspeople and family.

IN APPRECIATION



After working for the town for nearly twenty-four years, Jean Hieken retired on March 13, 1992. She is pictured here with Ruth Liberty (left), at her induction into the "Merrimack Retired Women's Club." Ruth retired on July 1, 1985, after working for the town for over thirteen years. She continues to remain active in town affairs as a Supervisor of the Checklist, a member of the Historical Society and the Merrimack Republican Women's Club.

We extend our sincere appreciation and gratitude to both Jean and Ruth for their many years of dedicated service to the Town of Merrimack.

MERRIMACK TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

MERRIMACK TOWN WARRANT THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Merrimack in the County of Hillsborough in said state, qualified to vote in town affairs:

You are hereby notified that the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in said Merrimack on Tuesday, May 11, 1993, at 7:00 o'clock in the forenoon for the choice of town officers elected by official ballot and other action required to be inserted on said official ballot. The polls for the election of town officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 8:00 in the evening.

You are hereby notified that the second session of the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in Merrimack on Thursday, May 13, 1993, at 7:00 o'clock in the evening to act on the matters not to be voted on by official ballot.

Article 1. To choose all necessary town officers for the ensuing year. (Vote by official ballot)

Article 2. To choose all necessary school district officers for the ensuing year. (Vote by official ballot)

Article 3. To see if the town will vote to raise and appropriate the sum of four million nine hundred fifty thousand dollars (\$4,950,000) for the purpose of constructing an organic waste composting facility at the Merrimack Wastewater Treatment Plant and to raise said sum by the issuance of bonds or serial notes and/or by participating in the State of New Hampshire Pollution Control Revolving Loan Fund in accordance with Chapters 33 and 486 of the New Hampshire Revised Statutes Annotated and any amendments thereto; to authorize the Board of Selectmen to issue, negotiate, sell and deliver said bonds, notes, and loan agreements and to determine the rate of interest thereon and the maturity and other terms thereof; to authorize the Board of Selectmen to apply for, obtain and accept any grants of federal, state or other aid that may become available in connection with the aforesaid purpose; and to authorize the Board of Selectmen to take any other action or to pass any other vote relative thereto.

Article 4. To see if the town will vote to raise and appropriate the sum of fifteen million one hundred seventeen thousand one hundred twenty-eight dollars (\$15,117,128) for general town operations and charges. (See budget detail for more information)

- Article 5. To see if the town will vote to raise and appropriate the sum of nineteen thousand dollars (\$19,000) for the purpose of constructing a sidewalk along Bishop Street and McElwain Street, from Masticola Middle School to the high school. (By petition) (Recommended by the Budget Committee)
- Article 6. To see if the town will vote to raise and appropriate the sum of seventy three thousand five hundred dollars (\$73,500) to continue the asphaltting of Parkhurst and Woodward Roads as they meet. (By petition) (Recommended by the Budget Committee)
- Article 7. To see if the town will vote, in accordance with RSA 31:95-b, to authorize the Board of Selectmen to apply for, accept, and expend monetary grants from other governmental units or from private sources which become available during the fiscal year, provided that such grants will be used for purposes for which the town may legally appropriate money and that the Board of Selectmen hold a related public hearing prior to the receipt and expenditure of such grants.
- Article 8. To see if the town will vote to modify Chapter 92 of the Code of the Town of Merrimack entitled Amusement Devices, as currently written and substituting therefor the following:

92-1 Definitions

Amusement Device - Any machine which, upon the insertion of a coin, slug, token or similar object, may be operated by the public generally for use as a game, entertainment or amusement, whether or not registering a score. It shall include such devices as electronic games, pinball machines, skill ball, mechanical grab machines and all games, operations or transactions similar thereto under whatever name they may be designated. The term does not include vending machines in which are not incorporated gaming or amusement features, nor does the term include any coin-operated musical devices or rides.

Person, Firm, Corporation or Association

Include any of those entities or combinations thereof owning an amusement device or maintaining an establishment where one (1) or more amusement devices are available for use by the public or having control over such establishment.

92-2 Number of Devices Restricted

No person, firm, corporation or association shall display for public patronage or keep for public operation any amusement devices without first obtaining a license from the Board of Selectmen of Merrimack. Any firm, person, corporation or association may request permission

to keep for public operation amusement devices by submitting an application to the Merrimack Board of Selectmen; however, the total number may not exceed 25 amusement devices. The Selectmen shall hold a public hearing on the application pursuant to RSA Chapter 43 and shall have the authority to establish reasonable conditions for the issuance of a license under this ordinance as they may deem appropriate.

92-2.1 Pre-existing Uses

All persons that have lawfully displayed for public patronage or kept for public operation five or less amusement devices at each separate business or premise continuously for the twelve (12) months preceding the effective date of this ordinance shall within thirty (30) days of the effective date of this ordinance submit an application to the Merrimack Board of Selectmen in accordance with the provisions of this ordinance to obtain a license from the Board of Selectmen.

92-3 Gambling Devices Prohibited

Nothing in this ordinance shall in any way be construed to authorize, license or permit any gambling or gambling devices not permitted by state law.

92-4 License Denial

The Board of Selectmen may deny the application for a license herein for good cause shown or on the basis of previous violations by the applicant or their agents of the terms of this ordinance.

92-5 License Term

Any license issued pursuant to this ordinance shall expire on the first day of July of each year and may be renewed only after compliance with the provisions of this ordinance.

92-6 License Required

The application for an amusement device license shall, in addition to such information as may be required by the Board of Selectmen or its designee, contain no less than the following:

- a) The name and address of the applicant, and, if a firm, corporation, partnership or association, the principal officers thereof and their addresses;
- b) A full description of the premises, including the character of the business as carried on at such place;
- c) A general description of the type of device or devices to be licensed, including the number of proposed amusement devices and their location on said premises.

92-7 Amusement Device Management Plan

Any application for an amusement device license shall contain a management plan containing at least the following:

- a) the actual hours of operation
- b) the number of qualified employees to be present at all times
- c) a plan to control loitering and bicycle/motor vehicle parking in the vicinity of the premises
- d) a description of proposed operations to show proper control of noise, glare, and overcrowding.

92-8 License Fee

The applicant, before being granted a license, shall pay a license fee of fifty (\$50.00) dollars per year, or any part thereof, for each device used or played or exhibited for use or play. All license fees shall be payable in advance. In no case shall any portion of the license fee be repaid to the licensee.

92-9 Location Restrictions

No license shall be issued for operation of an amusement device within five hundred (500) feet of any school, church, or youth activity center. All amusement devices shall be kept and placed in plain view of any person or persons who may frequent or be in any place of business where such devices are kept or used.

92-10 Transfer of License

A license shall not be transferable from person to person, nor place to place, and shall be useable only at the place and by the person designated on the license.

92-10.1 Prohibited Practices

- a) No person shall be awarded or receive any monetary prizes in connection with the use of an amusement device.
- b) No person shall permit a minor under 21 years of age to play, use or operate any amusement device located in any establishment, place or building in which alcoholic beverages are served.

92-10.2 Inspections

The Chief of Police or his designee shall inspect or cause the inspection of any establishment, place or building in which any amusement device or devices are operated or set up for operation and to inspect, investigate and test such devices as often as reasonably necessary, but no less than once a year, to secure compliance with any ordinance provision or to detect violations thereof. It shall be the duty of the licensee, or the person in charge of the premises to be inspected, to admit the Chief of Police or his designee for the purpose of making the inspection at any reasonable time that admission is requested.

92-11 Penalty

Any person, firm, corporation or association found to have violated this ordinance shall be guilty of a violation and, upon conviction thereof, shall be subject to a penalty not to exceed one thousand (\$1000.00) dollars.

92-12 Revocation or Suspension

A license issued under the provisions of this ordinance may be revoked or suspended upon determination that a violation of this ordinance has been committed by the license holder, his agent, or employee. Such revocation or suspension shall be carried out by the Board of Selectmen only after due notice and hearing.

92-13 Separability

Each separate provision of this ordinance shall be deemed independent of all other provisions herein, and it is further ordained that if any of the provisions of this ordinance are found to be invalid by a court of competent jurisdiction, all other provisions thereof shall remain valid and enforceable.

92-14 Effective Date and Duration

This ordinance shall take effect on July 1, 1993, and shall be in effect until repealed or modified by an annual town meeting.

Article 9. To see if the town will vote to adopt a conservation land ordinance pursuant to the provisions of RSA 31:39 (I)(a), to regulate, protect and preserve conservation areas in the Town of Merrimack, or take any other action in relation thereto.

Conservation Land Ordinance

1. No person may remain, stay or loiter in or on the premises prior to one-half hour before sunrise or after one-half hour past sunset, except under the authorization of the Conservation Commission or its designated agent. This provision shall in no way be intended to preclude authorized activities from occurring outside of the prescribed times.

2. No person shall make or kindle any fire on conservation lands without a permit from the Fire Department.
3. No person shall bring or carry any glass containers on conservation land.
4. No person shall throw, leave or discard any trash, rubbish or garbage except in containers, if provided for.
5. No person shall use, consume, carry or bring any alcoholic beverages or any unlawful drugs upon or within conservation land.
6. Use of vehicles:
 - a. No parking is allowed, except in designated areas.
 - b. No person shall drive, operate or maintain any off-highway recreational vehicle as defined in N.H.R.S.A. 215A:1 (VI) on conservation land without prior authorization of the Conservation Commission. "Off-highway recreational vehicle" means any mechanically propelled vehicle used for pleasure or recreational purposes running on rubber tires, belts, cleats, tracks, skis or cushion of air and dependent on the ground or surface for travel, or other unimproved terrain whether covered by ice or snow or not, where the operator sits in or on the vehicle.
 - c. No person shall drive, operate or maintain any motorized vehicle off the roads and designated parking areas within the conservation area.
 - d. Any off-highway recreational vehicle within the conservation area in violation of Section 6(b) will be subject to such penalties as are described in RSA 215-A (19).
7. No person shall bring or allow any domesticated animal to be on conservation land, except on a leash, rein, or in a cage.
8. No person shall carry BB guns, pellet guns, or discharge firearms. No hunting or trapping or other activities are permitted on the premises unless authorized by reasons of wildlife management, preservation, or conservation practices.
9. No person shall remove or deface any building, equipment, tree, shrub or flower located on conservation land.
10. Any person violating the provisions of this chapter shall be guilty of a violation and shall be subject to a penalty not to exceed one thousand dollars (\$1,000.00), such penalty to be used to improve or repair the conservation land area where the violations occurred.

Article 10. To see if the town will vote to modify Chapter 142, Section 142-13 of the Code of the Town of Merrimack, entitled Parks and Recreation Areas, to read as follows, or to take any other action relative thereto:

§142-13 Violations and penalties.

Any person violating the provisions of this chapter shall be guilty of a violation and shall be subject to a penalty not to exceed one thousand dollars (\$1,000.00), such penalty to be used to improve or repair the public park area where the violation occurred.

Article 11. To see if the town will vote to honor John and Kathleen Zyla by dedicating and naming the picnic area at Wasserman Park "The John and Kathleen Zyla Picnic Area" or to take any other action relative thereto.

Article 12. To see if the town will vote to adopt regulations governing the erection and maintenance of political signs endorsing the candidacy of an individual entered in any town, primary or general election, as follows, or to take any other action relative thereto. (By petition)

1. No sign shall be posted sooner than forty-five (45) calendar days prior to any election.

2. No sign shall be larger than twelve (12) square feet.

3. Each sign must be provided with its own support. Posting of signs on trees, utility poles, vehicular control standard (stop signs, traffic control lights, etc.), public fences or public buildings is expressly prohibited.

4. No sign shall be posted on any publicly owned land or public property. Persons or organizations posting signs must be able to produce written permission from the landowner when requested by town police.

5. Each sign must carry the name and permanent address of the individual or organization posting it. Such identification may appear on the back of the sign, but must withstand normally anticipated weather effects.

6. Signs must be removed no later than ten (10) days after the town, primary or general election. All candidates in a primary must remove his/her signs within the ten-day period. Successful primary candidates do not require new permission unless the sign is to be erected in a new location for the general election, subject to the forty-five-day restriction.

7. Signs which have not been removed within the ten-day period following an election will be removed by the town and the person or organization identified in paragraph 5 as posting it will be subject to a fine of fifty dollars (\$50.00) per sign. In the event the identity of the individual, fiscal agent or organization posting the signs is obliterated, the fine will be assessed against the candidate indicated by the sign.

8. Defacing, removing or tampering with signs erected in conformance with this ordinance is a misdemeanor and punishable by a fine of one hundred dollars (\$100.00) per sign per offense.

9. The erection of said signs under this ordinance shall not relieve the owner of the sign from responsibility for its erection and maintenance in a safe manner and the town of Merrimack shall be held harmless from any and all claims resulting from the existence of such signs. (By petition)

Article 13. To see if the town will vote to have the 1993 income from the library's trust funds placed into the library trustees' special account. (By petition)

Article 14. To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes for the fiscal year or to take any other action relative thereto.

Given our hands and seals this twenty-sixth day of April, in the year of Our Lord nineteen hundred and ninety-three.

The Merrimack Board of Selectmen

Robert W. Brundige, Chairman
John M. Francis
Edward J. Silva
Richard E. Dumont
Leonard C. Worster

Warrant may be subject to change up to time of posting

TOWN BUDGET MS-7 FORM

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. Box 457
Concord, NH 03302-0457
(603) 271-3397

Form MS-7

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW



BUDGET OF THE TOWN

OF MERRIMACK N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19__ to December 31, 19__ or for Fiscal Year

From July 1 1993 to June 30 1994

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date April 9, 1993

Thomas M. M...
Peter M. Varum
Nicholas Bortin

[illegible]

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	1	2	3	4		5
		* Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Budget Committee		
Acct. No.					Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)	
Sub-Totals (from page 2)		11,187,285		11,357,543	11,361,543		
CULTURE AND RECREATION							
4520 Parks and Recreation	4	361,552		493,114	493,114		
4550 Library	4	502,385		526,045	526,045		
4583 Patriotic Purposes	4	9,000		9,000	9,000		
Cable Television	4	3,000		11,912	11,912		
CONSERVATION							
4612 Purchase of Natural Resources							
Conservation Commission	4	10,662		10,883	10,883		
REDEVELOPMENT AND HOUSING							
ECONOMIC DEVELOPMENT							
DEBT SERVICE							
4711 Princ.-Long Term Bonds & Notes	4	1,342,168		1,471,266	1,471,266		
4721 Int.-Long Term Bonds & Notes	4	652,465		617,611	617,611		
4723 Interest on TAN	4	50		50	50		
Bond Registration	4	750		750	750		
CAPITAL OUTLAY							
Composting Facility	3	0		4,950,000	4,950,000		
Sidewalk-McElwain/Bishop	5	0		0	19,000		
Paving-Parkhurst-Woodwd.	6	0		0	73,500		
Other	4	109,415		117,954	117,954		
OPERATING TRANSFERS							
4914 To Proprietary Funds:							
4915 To Capital Reserve Funds:	4	412,000		497,000	497,000		
4916 To Trust and Agency Funds:							
(RSA 31:19-a)							
TOTAL APPROPRIATIONS		14,590,732		20,063,128	20,159,628		

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:8, 8-a, & 32:10-b)

Please disclose the following items (to be excluded from the 10% calculation)

\$ 0 Recommended Amount of Collective Bargaining Cost Items. \$ 0 Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:10-b).

RSA 273-A:1,IV "'Cost Item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.

SOURCE OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Charge Taxes		25,000		0	0
3180	Resident Taxes					
3185	Yield Taxes		8,000		8,000	8,000
3186	Payment in Lieu of Taxes		370,950		375,132	375,132
3190	Int. & Pen. on Delinquent Taxes		535,200		546,100	546,100
	XXXXXX XXXXXX Boat Taxes		2,000		2,030	2,030
LICENSES, PERMITS AND FEES						
3210	Business Licenses and Permits					
3220	Motor Vehicle Permit Fees		1,550,000		1,600,000	1,600,000
3290	Other Licenses, Permits & Fees		229,285		250,012	250,012
FROM FEDERAL GOVERNMENT						
	Various		70,294		80,934	80,934
FROM STATE						
3351	Shared Revenue		689,026		667,158	667,158
3353	Highway Block Grant		277,089		293,047	293,047
3354	Water Pollution Grants		138,650		132,053	132,053
3356	State & Fed. Forest Land Reimb		1,269		1,569	1,569
3357	Flood Control Reimbursement					
3359	Other					
FROM OTHER GOVERNMENT						
3379	Intergovernmental Revenues					
CHARGES FOR SERVICES						
3401	Income from Departments		467,845		525,300	525,300
3409	Other Charges		19,100		21,700	21,700
MISCELLANEOUS REVENUES						
3501	Sale of Municipal Property		127,000		75,000	75,000
3502	Interest on Investments		156,000		156,000	156,000
3509	Other		278,404		282,995	282,995
INTERFUND OPERATING TRANSFERS FROM						
3914	Proprietary Funds					
	Sewer		2,868,586		2,905,942	2,905,942
	XXXXXX Solid Waste Disposal		381,000		362,000	366,000
	XXXXXX Fire Protection Area		45,449		44,974	44,974
3915	Capital Reserve Funds					
3916	Trust and Agency Funds					
OTHER FINANCING SOURCES						
3934	Proc. from Long Term Notes & Bonds		0		4,950,000	4,950,000
Fund Balance:						
	Items Voted From Surplus					
	Remainder of Surplus		361,780		150,000	150,000
TOTAL REVENUES AND CREDITS			8,601,927		13,429,946	13,433,946

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	20,159,628
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	13,433,946
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	6,725,682

BUDGET OF THE TOWN OF MERRIMACK, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

BUDGET MESSAGE

MEMORANDUM

TO: Citizens of Merrimack, New Hampshire

FROM: The Board of Selectmen
James C. Pitts, Acting Town Manager

SUBJECT: Submission of the 1993/94 Budget Request

DATE: April 12, 1993

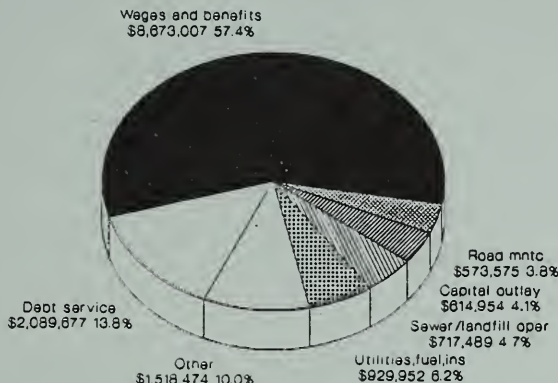
In compliance with New Hampshire R.S.A. 32:5, the requested Town of Merrimack budget for the fiscal year beginning July 1, 1993 is attached.

The development of this year's budget was exceedingly difficult as New Hampshire remained mired in the economic slump of the past few years. We recognized that growth in the tax base would be slow at best, yet we also had to recognize that any further deferral of much-needed infrastructure maintenance and equipment replacement would accumulate a demand which would place an even more onerous burden upon the taxpayer in the future. We believe that the provisions contained in this budget are absolutely necessary to maintain stability, equity, and quality in town operations now and in the future.

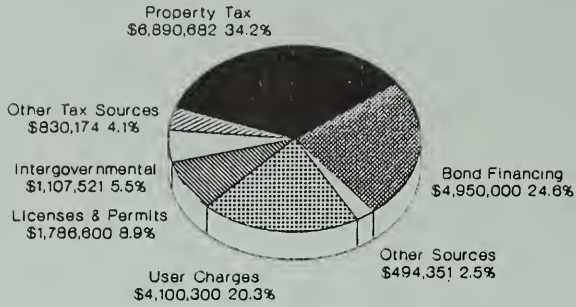
Our department heads have done highly commendable work in the preparation of this budget. They were asked to prepare a budget reflecting the needs of the community, not the "wants." We believe that they have done so. Many of the departments were able to produce budgets lower than last year's, which is a very significant accomplishment given the very tight strictures of the preceding years.

There are two major constraints that affect the development of every annual budget: fixed costs and non-tax revenues. These constraints are illustrated by the pie charts presented below.

1993-94 OPERATING BUDGET BY OBJECT



1993-94 ESTIMATED REVENUE BY SOURCE



Operating Budget

It is apparent from the first graph that approximately 86% of the Operating Budget represents fixed or semi-fixed costs - wages and benefits, debt service, sewer and landfill operating costs, road maintenance, utilities, fuel, and general insurance. Therefore, no more than 14% of the Operating Budget is considered discretionary, and the exclusion of some of these appropriations, which include the replacement of police cruisers and other equipment, could adversely impact operations. Exacerbating this problem of fixed costs for the 1993-94 budget is the fact that appropriations levels were reduced in each of the last two years by eliminating personnel and by delaying equipment replacement and infrastructure maintenance. Regardless, the increase in total appropriations was held to \$522,396 or 3.58%. Following are some of the major changes.

Personnel. The proposed budget reflects wage increases of \$214,890 (2.5% for non-union employees, 3.0% for AFSCME and IAFF, and 3.5% for Teamsters). No wage increase has been included for IBPO members, as this contract is presently being negotiated. Staffing has been decreased by two positions providing a savings of \$53,073. Although the 1993-94 budget includes only 52 payroll periods compared to 53 in 1992-93, the related savings of \$126,376 was more than offset by another significant increase in health insurance costs. Overall, personal services costs increased by only \$122,457 or 1.43%.

Capital Outlay. The capital outlay budget increased by \$94,244 (17.94%). However, of the \$614,954 proposed for capital outlay, \$497,000 is to maintain the existing capital reserve fund program.

Debt Service. The \$94,244 (4.72%) increase in debt service costs is due entirely to principal and interest payments related to the 1992 bond issue to finance construction of the Camp Sargent Road by-pass.

Other Operating Expenses. All but \$89,949 of the \$216,156 (6.13%) increase in other operating expenses is attributable to a change in accounting for the Naticook Day Camp and certain drug law enforcement programs. These costs, which are completely offset by related revenues, have not previously been included in prior-year budgets.

Estimated Revenues

As you will note by the second graph, 34.2% of the Town's operations are financed by property taxes. The municipal property tax rate is determined by first subtracting all revenues other than property taxes from total appropriations and then dividing the difference by the total assessed valuation. Therefore, the property tax rate can be controlled by either reducing appropriations, increasing non-tax revenues, encouraging new construction, or by a combination thereof. Unfortunately, the economic climate has not been conducive to either new development nor to increasing non-tax revenues. Therefore, a total assessed valuation equal to the current level has been projected, and estimated non-tax revenues have effectively increased only by the approximate amount of the revenues related to Naticook Day Camp, drug law enforcement programs, and the proposed \$4,950,000 bond issue to finance the compost facility construction. Consequently, because total appropriations have increased for the reasons outlined above, it is inevitable that the municipal property tax rate increase. This increase has been estimated at \$.33 per \$1,000 of valuation or 7.8%. There has also been a substantial increase in sewer user fees reflected in the budget as a result of the newly-completed sewer rate study. Current sewer rates have been in effect since 1977 and can no longer sustain sewer plant operations.

Warrant Articles

In addition to the Operating Budget, warrant articles have been recommended by the Budget Committee for the construction of an organic waste compost facility (\$4,950,000), the construction of a sidewalk linking the schools on Bishop and McElwain Streets (\$19,000), and the paving of Parkhurst and Woodward Roads (\$73,500). The compost facility construction cost will be financed by long-term debt and will have no immediate impact on property taxes or sewer rents. The cost of the other projects must be raised by property taxes.

The budget will be discussed and voted on during the business portion of the town meeting on Thursday, May 13 at 7:00 PM in the Masticola Middle School All-Purpose Room. We solicit your cooperation, support, and favorable consideration. Should you have any questions pertaining to this budget, please do not hesitate to contact the town hall staff, or one of the selectmen or budget committee members directly.

1993-94 BUDGET SUMMARY
GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-01-8101-0	WAGES-ELECTED OFFICIALS	14,840.04	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
01-01-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	220,331.10	168,819.00	157,716.00	157,716.00	170,716.00	170,716.00
01-01-8104-0	WAGES-HOURLY	76,333.30	131,812.00	131,716.00	131,716.00	134,472.00	134,472.00
01-01-8107-0	WAGES - PART-TIME	34.13	.00	.00	.00	.00	.00
01-01-8111-0	OVERTIME-OTHER	1,584.45	1,454.00	1,480.00	1,480.00	1,516.00	1,516.00
01-01-8125-0	SOCIAL SECURITY	24,063.33	22,379.00	22,421.00	22,421.00	22,828.00	22,828.00
01-01-8128-0	RETIREMENT	16,816.26	18,844.00	17,854.00	17,854.00	18,992.00	18,992.00
01-01-8131-0	HEALTH INSURANCE	53,932.96	32,934.00	69,632.00	69,632.00	69,632.00	69,632.00
01-01-8132-0	DENTAL INSURANCE	1,952.85	2,251.00	2,450.00	2,450.00	2,450.00	2,450.00
01-01-8133-0	LIFE INSURANCE	1,800.88	2,215.00	2,215.00	2,215.00	2,223.00	2,223.00
01-01-8134-0	SHORT-TERM DISABILITY	1,434.93	1,405.00	1,410.00	1,410.00	1,422.00	1,422.00
01-01-8135-0	WORKERS COMPENSATION	1,078.99	1,267.00	1,345.00	1,345.00	1,414.00	1,414.00
01-01-8136-0	UNEMPLOYMENT COMPENSATION	411.80	328.00	297.00	297.00	297.00	297.00
01-01-8141-0	WELLNESS PROGRAM	12,701.62	1,275.00	500.00	500.00	500.00	500.00
SERIES 1 TOTAL ----->		427,316.64	400,183.00	424,236.00	424,236.00	441,662.00	441,662.00
01-01-8201-0	OFFICE SUPPLIES	7,973.52	6,400.00	7,900.00	7,900.00	7,900.00	7,900.00
01-01-8220-0	PRINTING	8,134.71	7,500.00	7,300.00	7,300.00	7,300.00	7,300.00
01-01-8230-0	POSTAGE	3,765.00	4,355.00	3,800.00	3,800.00	3,800.00	3,800.00
01-01-8250-0	VEHICLE FUEL	391.21	319.00	440.00	440.00	440.00	440.00
01-01-8260-0	TELEPHONE	16,914.85	12,899.00	17,844.00	17,844.00	17,844.00	17,844.00
01-01-8270-0	DUES	9,525.52	9,466.00	8,441.00	8,441.00	8,441.00	8,441.00
01-01-8271-0	SUBSCRIPTIONS	576.24	415.00	560.00	560.00	560.00	560.00
01-01-8280-0	GENERAL INSURANCE	26,181.00	23,126.00	24,456.00	24,456.00	24,456.00	24,456.00
01-01-8290-0	LEGAL-RETAINER	25,666.67	30,000.00	28,000.00	28,000.00	28,000.00	28,000.00
01-01-8293-0	LEGAL-GENERAL LITIGATION	56,940.65	40,000.00	42,900.00	42,900.00	50,900.00	50,900.00
SERIES 2 TOTAL ----->		156,069.37	134,480.00	141,641.00	141,641.00	149,641.00	149,641.00

1993-94 BUDGET SUMMARY
GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-01-8300-0	TRAVEL & MEETINGS	1,092.82	1,315.00	875.00	875.00	875.00	875.00
01-01-8321-0	MAINTENANCE-BUILDINGS/GROUNDS		500.00	250.00	250.00	250.00	250.00
01-01-8332-0	MNTC-VEHICLES	187.22	275.00	200.00	200.00	200.00	200.00
01-01-8334-0	MNTC-OFFICE EQUIPMENT	2,900.21	2,650.00	2,800.00	2,800.00	2,800.00	2,800.00
01-01-8351-0	CONSULTANTS	1,777.71	225.00	500.00	500.00	500.00	500.00
01-01-8352-0	EDUCATION & TRAINING	1,410.93	1,965.00	1,455.00	1,455.00	1,455.00	1,455.00
01-01-8353-0	COMPUTER SERVICES/SUPPLIES	9,799.71	11,503.00	8,613.00	8,613.00	8,613.00	8,613.00
01-01-8359-0	OTHER OUTSIDE SERVICES	31,882.60	34,950.00	34,950.00	34,950.00	34,950.00	34,950.00
01-01-8393-0	CONSERVATION COMMISSION	20,429.00	10,662.00	10,746.00	10,746.00	10,883.00	10,883.00
33-01-8363-0	PENNICHUCK WATER WORKS	44,569.40	45,449.00	44,974.00	44,974.00	44,974.00	44,974.00
SERIES 3 TOTAL ----->		114,049.60	109,494.00	105,363.00	105,363.00	105,500.00	105,500.00
01-01-8401-0	BUDGET COMMITTEE	1,272.56	2,364.00	1,941.00	1,941.00	1,982.00	1,982.00
01-01-8405-0	GNTS	4,280.00	4,280.00	4,800.00	4,800.00	4,800.00	4,800.00
01-01-8406-0	EMERGENCY MANAGEMENT	5,015.91	5,998.00	6,302.00	5,534.00	5,534.00	5,534.00
01-01-8407-0	HISTORICAL SOCIETY	2,567.73	2,740.00	2,607.00	2,607.00	2,607.00	2,607.00
01-01-8410-0	ELECTIONS/VOTER REGISTRATION	10,185.20	11,500.00	6,200.00	6,200.00	6,200.00	6,200.00
01-01-8420-0	ADVERTISING	2,303.61	1,600.00	1,700.00	1,700.00	1,700.00	1,700.00
01-01-8460-0	MISC OPERATING EXPENSES	1,655.41	1,000.00	1,700.00	1,700.00	1,700.00	1,700.00
32-01-8428-0	CATV		3,000.00	11,866.00	11,866.00	11,912.00	11,912.00
SERIES 4 TOTAL ----->		27,280.42	32,482.00	37,116.00	36,348.00	36,435.00	36,435.00
01-01-8504-0	OFFICE EQUIPMENT	5,000.00	.00	.00	.00	.00	.00
01-01-8506-0	COMMUNICATIONS EQUIPMENT	592.00	.00	.00	.00	.00	.00

1993-94 BUDGET SUMMARY
GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-01-8510-0	CAPITAL RESERVE FUND	.00	.00	15,000.00	15,000.00	15,000.00	15,000.00
SERIES 5 TOTAL	----->	5,592.00	.00	15,000.00	15,000.00	15,000.00	15,000.00

GENERAL GOVERNMENT TOTAL		730,308.03	676,639.00	723,356.00	722,588.00	748,238.00	748,238.00

1993-94 BUDGET SUMMARY
ASSESSING

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-02-8102-0	WAGES-CLERICAL	42,207.01	44,366.00	43,524.00	43,524.00	43,992.00	43,992.00
01-02-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	73,342.84	76,967.00	75,532.00	75,532.00	77,404.00	77,404.00
01-02-8125-0	SOCIAL SECURITY	8,839.38	9,282.00	9,108.00	9,108.00	9,286.00	9,286.00
01-02-8128-0	RETIREMENT	4,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
01-02-8131-0	HEALTH INSURANCE	14,406.66	13,092.00	15,526.00	15,526.00	15,526.00	15,526.00
01-02-8132-0	DENTAL INSURANCE	992.76	1,034.00	1,288.00	1,288.00	1,288.00	1,288.00
01-02-8133-0	LIFE INSURANCE	279.19	281.00	281.00	281.00	281.00	281.00
01-02-8134-0	SHORT-TERM DISABILITY	653.25	664.00	656.00	656.00	663.00	663.00
01-02-8135-0	WORKERS COMPENSATION	3,878.40	4,088.00	3,625.00	3,625.00	3,714.00	3,714.00
01-02-8136-0	UNEMPLOYMENT COMPENSATION	162.40	163.00	204.00	204.00	204.00	204.00
SERIES 1 TOTAL ----->		148,761.89	155,937.00	155,744.00	155,744.00	158,358.00	158,358.00
01-02-8201-0	OFFICE SUPPLIES	850.03	1,000.00	1,595.00	1,000.00	1,000.00	1,000.00
01-02-8203-0	OPERATING SUPPLIES	511.28	907.00	512.00	512.00	512.00	512.00
01-02-8220-0	PRINTING	145.30	252.00	750.00	750.00	750.00	750.00
01-02-8230-0	POSTAGE	325.09	400.00	580.00	580.00	580.00	580.00
01-02-8260-0	TELEPHONE	2,494.69	2,300.00	2,400.00	2,400.00	2,400.00	2,400.00
01-02-8270-0	DUES	362.05	615.00	1,005.00	1,005.00	1,005.00	1,005.00
01-02-8280-0	GENERAL INSURANCE	2,191.00	2,410.00	1,115.00	1,115.00	1,115.00	1,115.00
SERIES 2 TOTAL ----->		6,879.44	7,884.00	7,957.00	7,362.00	7,362.00	7,362.00
01-02-8300-0	TRAVEL & MEETINGS	860.65	750.00	2,230.00	900.00	900.00	900.00
01-02-8334-0	MNTC-OFFICE EQUIPMENT	720.00	1,745.00	1,845.00	1,845.00	1,845.00	1,845.00
01-02-8352-0	EDUCATION & TRAINING	1,887.34	1,000.00	2,155.00	1,080.00	1,080.00	1,080.00

1993-94 BUDGET SUMMARY
ASSESSING

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-02-8359-0	OTHER OUTSIDE SERVICES	593.38	6,100.00	11,500.00	11,500.00	11,500.00	11,500.00
SERIES 3 TOTAL	----->	4,061.37	9,595.00	17,730.00	15,325.00	15,325.00	15,325.00
01-02-8420-0	ADVERTISING		100.00	150.00	150.00	150.00	150.00
SERIES 4 TOTAL	----->	.00	100.00	150.00	150.00	150.00	150.00
01-02-8504-0	OFFICE EQUIPMENT	3,855.00	606.00	4,000.00	.00	.00	.00
01-02-8510-0	CAPITAL RESERVE FUND		25,000.00	100,000.00	75,000.00	100,000.00	100,000.00
SERIES 5 TOTAL	----->	3,855.00	25,606.00	104,000.00	75,000.00	100,000.00	100,000.00
ASSESSING TOTAL	----->	163,557.70	199,122.00	285,581.00	253,581.00	281,195.00	281,195.00

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-03-8102-0	WAGES-CLERICAL	22,637.23	20,026.00	20,176.00	20,176.00	20,696.00	20,696.00
01-03-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	453,301.40	493,800.00	492,740.00	492,740.00	504,992.00	504,992.00
01-03-8104-0	WAGES-HOURLY	629,255.32	665,509.00	695,250.00	695,250.00	695,250.00	695,250.00
01-03-8105-0	OVERTIME-SUPERVISORY	.00	.00	48,420.00	48,420.00	50,880.00	50,880.00
01-03-8107-0	WAGES - PART-TIME	17,123.29	24,540.00	22,350.00	22,350.00	22,350.00	22,350.00
01-03-8111-0	OVERTIME-OTHER	132,108.11	160,342.00	120,258.00	120,258.00	120,258.00	120,258.00
01-03-8125-0	SOCIAL SECURITY	11,028.16	11,857.00	12,259.00	12,259.00	12,329.00	12,329.00
01-03-8128-0	RETIREMENT	65,674.89	72,497.00	93,890.00	93,890.00	94,892.00	94,892.00
01-03-8131-0	HEALTH INSURANCE	133,902.60	130,305.00	161,326.00	161,326.00	161,326.00	161,326.00
01-03-8132-0	DENTAL INSURANCE	8,629.52	8,777.00	11,326.00	11,326.00	11,326.00	11,326.00
01-03-8133-0	LIFE INSURANCE	1,961.31	1,993.00	1,993.00	1,993.00	1,993.00	1,993.00
01-03-8134-0	SHORT-TERM DISABILITY	6,260.43	6,308.00	6,309.00	6,309.00	6,312.00	6,312.00
01-03-8135-0	WORKERS COMPENSATION	95,306.90	119,007.00	116,676.00	116,676.00	117,903.00	117,903.00
01-03-8136-0	UNEMPLOYMENT COMPENSATION	1,435.40	1,482.00	1,849.00	1,849.00	1,849.00	1,849.00
SERIES 1 TOTAL ----->		1,578,624.56	1,716,443.00	1,804,822.00	1,804,822.00	1,822,356.00	1,822,356.00
01-03-8201-0	OFFICE SUPPLIES	952.70	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-03-8202-0	MAINTENANCE SUPPLIES	2,148.00	2,654.00	2,500.00	2,500.00	2,500.00	2,500.00
01-03-8203-0	OPERATING SUPPLIES	4,736.48	3,000.00	3,200.00	3,200.00	3,200.00	3,200.00
01-03-8204-0	UNIFORMS	12,233.18	22,120.00	21,040.00	21,040.00	21,040.00	21,040.00
01-03-8220-0	PRINTING	326.99	500.00	500.00	500.00	500.00	500.00
01-03-8230-0	POSTAGE	226.70	422.00	400.00	400.00	400.00	400.00
01-03-8241-0	ELECTRICITY	9,704.05	9,715.00	10,526.00	10,526.00	10,526.00	10,526.00
01-03-8242-0	GAS	1,526.14	1,488.00	1,576.00	1,576.00	1,576.00	1,576.00
01-03-8243-0	HEATING OIL	2,461.98	3,000.00	3,555.00	3,555.00	2,835.00	2,835.00
01-03-8244-0	WATER	301.71	336.00	363.00	363.00	363.00	363.00
01-03-8245-0	SEWER	225.00	212.00	270.00	270.00	270.00	270.00

1993-94 BUDGET SUMMARY
FIRE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-03-8250-0	VEHICLE FUEL	4,389.23	5,625.00	5,570.00	5,570.00	4,530.00	4,530.00
01-03-8260-0	TELEPHONE	4,923.51	5,168.00	5,312.00	5,312.00	5,312.00	5,312.00
01-03-8270-0	DUES	1,089.50	1,160.00	1,195.00	1,195.00	1,195.00	1,195.00
01-03-8280-0	GENERAL INSURANCE	19,724.00	21,696.00	21,748.00	21,748.00	21,748.00	21,748.00
SERIES 2 TOTAL ----->		64,969.17	78,596.00	79,255.00	79,255.00	77,495.00	77,495.00
01-03-8300-0	TRAVEL & MEETINGS	212.60	300.00	300.00	300.00	300.00	300.00
01-03-8321-0	MNTC-BUILDINGS/GROUNDS	13,245.38	4,680.00	2,380.00	2,380.00	2,380.00	2,380.00
01-03-8331-0	MNTC-MACHINERY/EQUIP	600.79	900.00	700.00	700.00	700.00	700.00
01-03-8332-0	MNTC-VEHICLES	21,368.56	21,000.00	26,478.00	22,478.00	22,478.00	22,478.00
01-03-8334-0	MNTC-OFFICE EQUIPMENT	1,550.00	2,135.00	2,135.00	2,135.00	2,135.00	2,135.00
01-03-8335-0	MNTC-COMMUNICATIONS EQUIP	2,322.89	3,000.00	3,000.00	2,500.00	2,500.00	2,500.00
01-03-8336-0	MNTC-OTHER	2,253.98	2,935.00	2,500.00	2,500.00	2,500.00	2,500.00
01-03-8351-0	CONSULTANTS		500.00	500.00	500.00	500.00	500.00
01-03-8352-0	EDUCATION & TRAINING	12,116.96	14,537.00	14,600.00	14,600.00	14,600.00	14,600.00
01-03-8359-0	OUTSIDE SERVICES	543.80	900.00	900.00	900.00	900.00	900.00
SERIES 3 TOTAL ----->		54,214.96	50,887.00	53,493.00	48,993.00	48,993.00	48,993.00
01-03-8408-0	RESCUE	1,471.89	1,165.00	1,000.00	1,000.00	1,000.00	1,000.00
01-03-8420-0	ADVERTISING		250.00	250.00	250.00	250.00	250.00
01-03-8459-0	PHYSICAL EXAMS	3,313.00	6,470.00	6,400.00	6,400.00	6,400.00	6,400.00
SERIES 4 TOTAL ----->		4,784.89	7,885.00	7,650.00	7,650.00	7,650.00	7,650.00

1993-94 BUDGET SUMMARY
FIRE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-03-8502-0	BUILDINGS	.00	.00	6,000.00	6,000.00	.00	.00
01-03-8506-0	COMMUNICATIONS EQUIPMENT	4,037.08	2,600.00	500.00	500.00	500.00	500.00
01-03-8508-0	OPERATING EQUIPMENT	7,931.24	.00	1,500.00	1,500.00	1,500.00	1,500.00
01-03-8510-0	CAPITAL RESERVE FUND	72,000.00	50,000.00	72,000.00	72,000.00	60,000.00	60,000.00
SERIES 5 TOTAL	----->	83,968.32	52,600.00	80,000.00	80,000.00	62,000.00	62,000.00
FIRE TOTAL	----->	1,786,561.90	1,906,411.00	2,025,220.00	2,020,720.00	2,018,494.00	2,018,494.00

1993-94 BUDGET SUMMARY
POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-04-8102-0	WAGES-CLERICAL	89,267.94	94,537.00	93,256.00	93,256.00	95,594.00	95,594.00
01-04-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	312,450.52	348,787.00	323,032.00	323,032.00	330,936.00	330,936.00
01-04-8104-0	WAGES-HOURLY	864,110.49	991,490.00	965,897.00	965,897.00	962,905.00	962,905.00
01-04-8105-0	OVERTIME-SUPERVISORY	.00	.00	20,223.00	20,223.00	20,729.00	20,729.00
01-04-8106-0	WAGES-ANIMAL CONTROL OFFICER	26,240.43	30,513.00	28,547.00	28,547.00	29,260.00	29,260.00
01-04-8107-0	WAGES - PART-TIME	30,078.51	28,813.00	32,751.00	32,751.00	32,751.00	32,751.00
01-04-8111-0	OVERTIME-OTHER	68,374.51	94,728.00	67,948.00	67,948.00	67,948.00	67,948.00
01-04-8125-0	SOCIAL SECURITY	15,335.10	13,702.00	13,890.00	13,890.00	14,031.00	14,031.00
01-04-8128-0	RETIREMENT	81,830.08	84,026.00	54,361.00	54,361.00	54,594.00	54,594.00
01-04-8131-0	HEALTH INSURANCE	155,152.24	161,194.00	188,738.00	188,738.00	188,738.00	188,738.00
01-04-8132-0	DENTAL INSURANCE	11,124.70	12,604.00	15,228.00	15,228.00	15,228.00	15,228.00
01-04-8133-0	LIFE INSURANCE	1,933.41	1,969.00	1,969.00	1,969.00	1,969.00	1,969.00
01-04-8134-0	SHORT-TERM DISABILITY	6,799.73	6,731.00	6,710.00	6,710.00	6,728.00	6,728.00
01-04-8135-0	WORKERS COMPENSATION	104,998.56	110,981.00	94,725.00	94,725.00	95,107.00	95,107.00
01-04-8136-0	UNEMPLOYMENT COMPENSATION	1,784.79	1,683.00	2,151.00	2,151.00	2,153.00	2,153.00
SERIES 1 TOTAL ----->		1,769,481.01	1,981,758.00	1,909,426.00	1,909,426.00	1,918,671.00	1,918,671.00
01-04-8201-0	OFFICE SUPPLIES	1,766.39	4,131.00	4,570.00	4,570.00	4,570.00	4,570.00
01-04-8203-0	OPERATING SUPPLIES	7,260.50	10,000.00	11,075.00	11,075.00	11,075.00	11,075.00
01-04-8204-0	UNIFORMS	23,539.40	24,480.00	24,480.00	24,480.00	24,480.00	24,480.00
01-04-8220-0	PRINTING	595.66	1,469.00	1,469.00	1,469.00	1,469.00	1,469.00
01-04-8230-0	POSTAGE	1,106.05	1,688.00	1,636.00	1,636.00	1,636.00	1,636.00
01-04-8250-0	VEHICLE FUEL	26,273.18	22,500.00	23,100.00	23,100.00	19,800.00	19,800.00
01-04-8260-0	TELEPHONE	10,588.53	10,134.00	9,131.00	9,131.00	9,131.00	9,131.00
01-04-8270-0	DUES	450.00	410.00	410.00	410.00	410.00	410.00
01-04-8280-0	GENERAL INSURANCE	69,163.00	76,618.00	88,868.00	88,868.00	88,868.00	88,868.00
SERIES 2 TOTAL ----->		140,742.71	151,430.00	164,739.00	164,739.00	161,439.00	161,439.00

1993-94 BUDGET SUMMARY
POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-04-8300-0	TRAVEL & MEETINGS	320.11	410.00	410.00	410.00	410.00	410.00
01-04-8332-0	MNTC-VEHICLES	17,129.11	14,241.00	14,241.00	14,241.00	14,241.00	14,241.00
01-04-8334-0	MNTC-OFFICE EQUIPMENT	2,264.20	2,910.00	2,944.00	2,944.00	2,944.00	2,944.00
01-04-8335-0	MNTC-COMMUNICATIONS EQUIP	327.14	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
01-04-8351-0	CONSULTANTS	125.00	100.00	100.00	100.00	100.00	100.00
01-04-8352-0	EDUCATION & TRAINING	1,218.04	700.00	700.00	700.00	700.00	700.00
SERIES 3 TOTAL ----->							
		21,383.60	22,861.00	22,895.00	22,895.00	22,895.00	22,895.00
01-04-8420-0	ADVERTISING	487.50	100.00	100.00	100.00	100.00	100.00
01-04-8430-0	DOG POUND	3,066.05	5,709.00	6,175.00	6,175.00	5,872.00	5,872.00
01-04-8432-0	OUTSIDE DETAILS	154,453.82	203,279.00	142,725.00	142,725.00	142,725.00	142,725.00
01-04-8434-0	CLEAN SWEEP	.00	.00	14,012.00	14,012.00	13,900.00	13,900.00
01-04-8435-0	DRUG TASK FORCE	.00	.00	6,443.00	6,443.00	6,355.00	6,355.00
01-04-8460-0	MISC OPERATING EXPENSES	259.07	917.00	700.00	700.00	700.00	700.00
36-04-8433-0	DARE	.00	.00	11,026.00	11,026.00	10,952.00	10,952.00
SERIES 4 TOTAL ----->							
		158,266.44	210,005.00	181,181.00	181,181.00	180,604.00	180,604.00
01-04-8503-0	VEHICLES	57,200.00	40,836.00	54,800.00	54,800.00	54,800.00	54,800.00
01-04-8504-0	OFFICE EQUIPMENT		2,500.00	2,800.00	2,800.00	2,800.00	2,800.00
01-04-8508-0	OPERATING EQUIPMENT	1,543.00	.00	1,120.00	1,120.00	.00	.00
SERIES 5 TOTAL ----->							
		58,743.00	43,336.00	58,720.00	58,720.00	57,600.00	57,600.00

1993-94 BUDGET SUMMARY
POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
		2,148,616.76	2,409,390.00	2,336,961.00	2,336,961.00	2,341,209.00	2,341,209.00
POLICE TOTAL	----->						

1993-94 BUDGET SUMMARY

COMMUNICATIONS

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-05-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	26,838.89	29,239.00	27,664.00	27,664.00	28,340.00	28,340.00
01-05-8104-0	WAGES-HOURLY	77,606.77	114,650.00	106,536.00	106,536.00	109,136.00	109,136.00
01-05-8105-0	OVERTIME-SUPERVISORY	.00	.00	1,596.00	1,596.00	1,635.00	1,635.00
01-05-8111-0	OVERTIME-OTHER	15,711.40	18,446.00	23,899.00	23,899.00	24,492.00	24,492.00
01-05-8125-0	SOCIAL SECURITY	9,320.81	12,419.00	12,216.00	12,216.00	12,516.00	12,516.00
01-05-8128-0	RETIREMENT	5,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
01-05-8131-0	HEALTH INSURANCE	18,171.34	23,319.00	29,354.00	29,354.00	29,354.00	29,354.00
01-05-8132-0	DENTAL INSURANCE	1,343.78	1,560.00	2,054.00	2,054.00	2,054.00	2,054.00
01-05-8133-0	LIFE INSURANCE	305.97	336.00	336.00	336.00	336.00	336.00
01-05-8134-0	SHORT-TERM DISABILITY	825.04	887.00	871.00	871.00	891.00	891.00
01-05-8135-0	WORKERS COMPENSATION	391.10	625.00	666.00	666.00	682.00	682.00
01-05-8136-0	UNEMPLOYMENT COMPENSATION	287.95	244.00	307.00	307.00	307.00	307.00
SERIES 1 TOTAL ----->		155,803.05	210,725.00	214,499.00	214,499.00	218,743.00	218,743.00
01-05-8201-0	OFFICE SUPPLIES	1,136.57	1,500.00	2,950.00	2,100.00	2,100.00	2,100.00
01-05-8203-0	OPERATING SUPPLIES	1,795.64	.00	.00	.00	.00	.00
01-05-8204-0	UNIFORMS	2,108.45	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
01-05-8212-0	EQUIPMENT RENTAL	200.00	200.00	200.00	200.00	200.00	200.00
01-05-8220-0	PRINTING		350.00	350.00	.00	.00	.00
01-05-8260-0	TELEPHONE	6,504.77	5,140.00	7,665.00	7,665.00	7,665.00	7,665.00
01-05-8280-0	GENERAL INSURANCE	1,284.00	1,412.00	1,448.00	1,448.00	1,448.00	1,448.00
SERIES 2 TOTAL ----->		13,029.43	10,702.00	14,713.00	13,513.00	13,513.00	13,513.00
01-05-8300-0	TRAVEL & MEETINGS		100.00	100.00	.00	.00	.00

1993-94 BUDGET SUMMARY
COMMUNICATIONS

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-05-8321-0	BUILDING MAINTENANCE	832.42	500.00	500.00	500.00	1,900.00	1,900.00
01-05-8334-0	MNTC-OFFICE EQUIPMENT	10,227.80	11,791.00	12,168.00	12,168.00	12,168.00	12,168.00
01-05-8335-0	MNTC-COMMUNICATIONS EQUIP	14,892.26	.00	1,000.00	1,000.00	1,000.00	1,000.00
01-05-8352-0	EDUCATION & TRAINING		350.00	700.00	700.00	700.00	700.00
SERIES 3 TOTAL	----->	25,952.48	12,741.00	14,468.00	14,368.00	15,768.00	15,768.00
01-05-8420-0	ADVERTISING	.00	.00	500.00	.00	.00	.00
01-05-8459-0	PHYSICAL EXAMS	191.00	.00	.00	.00	.00	.00
SERIES 4 TOTAL	----->	191.00	.00	500.00	.00	.00	.00
01-05-8506-0	COMMUNICATIONS EQUIPMENT	9,588.00	2,000.00	51,358.00	5,200.00	5,200.00	5,200.00
SERIES 5 TOTAL	----->	9,588.00	2,000.00	51,358.00	5,200.00	5,200.00	5,200.00
COMMUNICATIONS TOTAL	----->	204,563.96	236,168.00	295,538.00	247,580.00	253,224.00	253,224.00

1993-94 BUDGET SUMMARY
AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-06-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01-06-8104-0	WAGES-HOURLY	118,946.07	121,399.00	119,080.00	119,080.00	122,044.00	122,044.00
01-06-8107-0	WAGES - PART-TIME	24,855.62	25,031.00	30,288.00	30,288.00	31,059.00	31,059.00
01-06-8111-0	OVERTIME-OTHER	25,702.35	28,716.00	16,489.00	16,489.00	16,896.00	16,896.00
01-06-8125-0	SOCIAL SECURITY	13,150.59	13,582.00	12,872.00	12,872.00	13,189.00	13,189.00
01-06-8128-0	RETIREMENT	3,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
01-06-8131-0	HEALTH INSURANCE	14,732.91	17,183.00	17,952.00	17,952.00	17,952.00	17,952.00
01-06-8132-0	DENTAL INSURANCE	731.20	1,248.00	1,308.00	1,308.00	1,308.00	1,308.00
01-06-8133-0	LIFE INSURANCE	185.97	208.00	208.00	208.00	208.00	208.00
01-06-8134-0	SHORT-TERM DISABILITY	677.90	741.00	734.00	734.00	742.00	742.00
01-06-8135-0	WORKERS COMPENSATION	8,944.27	9,379.00	9,379.00	9,379.00	9,613.00	9,613.00
01-06-8136-0	UNEMPLOYMENT COMPENSATION	354.04	286.00	338.00	338.00	339.00	339.00
SERIES 1 TOTAL ----->		214,180.92	227,673.00	218,548.00	218,548.00	223,250.00	223,250.00
01-06-8201-0	OFFICE SUPPLIES	19.99	20.00	20.00	20.00	20.00	20.00
01-06-8202-0	MAINTENANCE SUPPLIES	214.01	200.00	200.00	200.00	200.00	200.00
01-06-8203-0	OPERATING SUPPLIES	2,423.61	2,300.00	4,900.00	4,900.00	4,900.00	4,900.00
01-06-8204-0	UNIFORMS	1,591.91	2,760.00	3,480.00	3,480.00	3,480.00	3,480.00
01-06-8230-0	POSTAGE	5.10	10.00	20.00	20.00	20.00	20.00
01-06-8241-0	ELECTRICITY	754.67	706.00	816.00	816.00	816.00	816.00
01-06-8243-0	HEATING OIL	714.94	1,125.00	1,343.00	1,343.00	1,071.00	1,071.00
01-06-8244-0	WATER	124.00	125.00	135.00	135.00	135.00	135.00
01-06-8245-0	SEWER	90.00	100.00	135.00	135.00	135.00	135.00
01-06-8250-0	VEHICLE FUEL	1,493.11	1,688.00	1,823.00	1,823.00	1,440.00	1,440.00
01-06-8260-0	TELEPHONE	116.42	.00	100.00	100.00	100.00	100.00
01-06-8270-0	DUES	235.00	775.00	683.00	683.00	683.00	683.00
01-06-8280-0	GENERAL INSURANCE	4,606.00	5,067.00	5,432.00	5,432.00	5,432.00	5,432.00

1993-94 BUDGET SUMMARY
AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
SERIES 2 TOTAL	----->	12,388.76	14,876.00	19,087.00	19,087.00	18,432.00	18,432.00
01-06-8300-0	TRAVEL & MEETINGS	9.94	20.00	.00	.00	.00	.00
01-06-8321-0	MNTC-BUILDINGS/GROUNDS	111.66	900.00	800.00	800.00	800.00	800.00
01-06-8331-0	MNTC-MACHINERY & EQUIPMENT	1,789.75	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01-06-8332-0	MNTC-VEHICLES	541.66	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01-06-8335-0	MNTC-COMMUNICATIONS EQUIP	800.00	700.00	1,000.00	1,000.00	1,000.00	1,000.00
01-06-8352-0	EDUCATION & TRAINING	3,122.82	11,428.00	4,140.00	4,140.00	4,140.00	4,140.00
01-06-8359-0	OTHER OUTSIDE SERVICES	5.00	700.00	2,500.00	2,500.00	2,500.00	2,500.00
SERIES 3 TOTAL	----->	6,360.95	17,748.00	12,440.00	12,440.00	12,440.00	12,440.00
01-06-8420-0	ADVERTISING	129.70	.00	130.00	130.00	130.00	130.00
01-06-8459-0	PHYSICAL EXAMS	430.00	1,160.00	730.00	730.00	730.00	730.00
SERIES 4 TOTAL	----->	559.70	1,160.00	860.00	860.00	860.00	860.00
01-06-8508-0	OPERATING EQUIPMENT	2,209.00	2,000.00	.00	.00	.00	.00
01-06-8510-0	CAPITAL RESERVE FUND	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
SERIES 5 TOTAL	----->	14,209.00	14,000.00	12,000.00	12,000.00	12,000.00	12,000.00

1993-94 BUDGET SUMMARY
AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
		247,699.33	275,457.00	262,935.00	262,935.00	266,982.00	266,982.00
AMBULANCE TOTAL	----->						

1993-94 BUDGET SUMMARY
PUBLIC WORKS ADMIN

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-07-8102-0	WAGES-CLERICAL	26,350.56	27,133.00	26,664.00	26,664.00	26,664.00	26,664.00
01-07-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	57,362.00	61,913.00	60,788.00	60,788.00	62,244.00	62,244.00
01-07-8125-0	SOCIAL SECURITY	6,653.10	6,321.00	6,454.00	6,454.00	6,454.00	6,454.00
01-07-8128-0	RETIREMENT	5,169.28	6,236.00	6,011.00	6,011.00	6,122.00	6,122.00
01-07-8131-0	HEALTH INSURANCE	6,077.82	5,523.00	6,550.00	6,550.00	6,550.00	6,550.00
01-07-8132-0	DENTAL INSURANCE	402.48	459.00	522.00	522.00	522.00	522.00
01-07-8133-0	LIFE INSURANCE	176.11	177.00	177.00	177.00	177.00	177.00
01-07-8134-0	SHORT-TERM DISABILITY	366.05	369.00	364.00	364.00	364.00	364.00
01-07-8135-0	WORKERS COMPENSATION	1,383.58	4,988.00	2,384.00	2,384.00	2,439.00	2,439.00
01-07-8136-0	UNEMPLOYMENT COMPENSATION	81.20	81.00	102.00	102.00	102.00	102.00
SERIES 1 TOTAL ----->		104,022.18	113,200.00	110,016.00	110,016.00	111,638.00	111,638.00
01-07-8201-0	OFFICE SUPPLIES	1,642.96	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
01-07-8220-0	PRINTING	51.31	200.00	200.00	200.00	200.00	200.00
01-07-8230-0	POSTAGE	500.00	745.00	600.00	600.00	600.00	600.00
01-07-8260-0	TELEPHONE	2,805.99	2,900.00	2,400.00	2,400.00	2,400.00	2,400.00
01-07-8270-0	DUES	704.00	505.00	717.00	717.00	717.00	717.00
01-07-8280-0	GENERAL INSURANCE	699.00	769.00	833.00	833.00	833.00	833.00
SERIES 2 TOTAL ----->		6,403.26	6,919.00	6,550.00	6,550.00	6,550.00	6,550.00
01-07-8300-0	TRAVEL & MEETINGS	918.94	500.00	500.00	500.00	500.00	500.00
01-07-8334-0	MNTC-OFFICE EQUIPMENT	828.00	710.00	710.00	710.00	710.00	710.00
01-07-8351-0	CONSULTANTS	1,249.28	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
01-07-8352-0	EDUCATION & TRAINING	1,152.60	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

1993-94 BUDGET SUMMARY
PUBLIC WORKS ADMIN

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM

SERIES 3 TOTAL	----->	4,148.82	6,210.00	6,210.00	6,210.00	6,210.00	6,210.00

01-07-8420-0	ADVERTISING		300.00	300.00	300.00	300.00	300.00
01-07-8460-0	MISC OPERATING EXPENSES		100.00	100.00	100.00	100.00	100.00

SERIES 4 TOTAL	----->	.00	400.00	400.00	400.00	400.00	400.00

PUBLIC WORKS ADMIN TOTAL	----->	114,574.26	126,729.00	123,176.00	123,176.00	124,798.00	124,798.00

1993-94 BUDGET SUMMARY
HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-08-8102-0	WAGES-CLERICAL	23,024.85	39,594.00	40,040.00	40,040.00	40,040.00	40,040.00
01-08-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	206,141.26	148,574.00	152,412.00	152,412.00	153,608.00	153,608.00
01-08-8104-0	WAGES-HOURLY	396,545.65	417,585.00	414,937.00	414,937.00	414,937.00	414,937.00
01-08-8105-0	OVERTIME-SUPERVISORY & PROF	23,454.09	10,165.00	10,989.00	10,989.00	10,989.00	10,989.00
01-08-8107-0	WAGES - PART-TIME	14,022.74	9,569.00	4,596.00	4,596.00	4,596.00	4,596.00
01-08-8109-0	WAGES-CEMETERY/PARKS MNTC	8,445.87	8,938.00	8,938.00	8,938.00	8,938.00	8,938.00
01-08-8111-0	OVERTIME-OTHER	45,443.61	49,682.00	46,827.00	46,827.00	46,827.00	46,827.00
01-08-8125-0	SOCIAL SECURITY	54,397.99	52,334.00	51,924.00	51,924.00	52,015.00	52,015.00
01-08-8128-0	RETIREMENT	7,000.00	7,500.00	9,000.00	9,000.00	9,000.00	9,000.00
01-08-8131-0	HEALTH INSURANCE	97,587.07	92,972.00	105,044.00	105,044.00	105,044.00	105,044.00
01-08-8132-0	DENTAL INSURANCE	6,313.69	6,810.00	7,066.00	7,066.00	7,066.00	7,066.00
01-08-8133-0	LIFE INSURANCE	1,238.76	1,222.00	1,189.00	1,189.00	1,189.00	1,189.00
01-08-8134-0	SHORT-TERM DISABILITY	3,003.00	2,653.00	2,661.00	2,661.00	2,661.00	2,661.00
01-08-8135-0	WORKERS COMPENSATION	78,168.12	74,575.00	70,315.00	70,315.00	70,452.00	70,452.00
01-08-8136-0	UNEMPLOYMENT COMPENSATION	1,102.73	960.00	1,172.00	1,172.00	1,172.00	1,172.00
SERIES 1 TOTAL ----->		965,889.43	923,133.00	927,110.00	927,110.00	928,534.00	928,534.00
01-08-8201-0	OFFICE SUPPLIES	2,529.63	3,700.00	3,330.00	3,330.00	3,330.00	3,330.00
01-08-8202-0	MAINTENANCE SUPPLIES	468.79	500.00	450.00	450.00	450.00	450.00
01-08-8203-0	OPERATING SUPPLIES	2,888.97	4,050.00	3,500.00	3,500.00	3,500.00	3,500.00
01-08-8204-0	UNIFORMS	3,607.31	4,310.00	3,860.00	3,860.00	3,860.00	3,860.00
01-08-8212-0	EQUIPMENT RENTAL	285.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
01-08-8220-0	PRINTING	264.58	300.00	300.00	300.00	300.00	300.00
01-08-8230-0	POSTAGE		170.00	170.00	170.00	170.00	170.00
01-08-8241-0	ELECTRICITY	7,763.01	6,464.00	8,184.00	8,184.00	8,184.00	8,184.00
01-08-8243-0	HEATING OIL	2,011.63	3,000.00	2,279.00	2,279.00	1,818.00	1,818.00
01-08-8244-0	WATER	336.00	336.00	363.00	363.00	363.00	363.00

1993-94 BUDGET SUMMARY
HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-08-8250-0	VEHICLE FUEL	24,744.36	25,320.00	23,557.00	23,557.00	18,791.00	18,791.00
01-08-8260-0	TELEPHONE	4,431.91	4,656.00	4,390.00	4,390.00	4,390.00	4,390.00
01-08-8270-0	DUES	641.70	585.00	440.00	440.00	440.00	440.00
01-08-8280-0	GENERAL INSURANCE	25,557.00	28,113.00	24,622.00	24,622.00	24,622.00	24,622.00
SERIES 2 TOTAL ----->		75,529.89	82,704.00	76,645.00	76,645.00	71,418.00	71,418.00
01-08-8300-0	TRAVEL & MEETINGS	45.00	500.00	500.00	500.00	500.00	500.00
01-08-8321-0	MNTC-BUILDINGS/GROUNDS	3,808.42	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
01-08-8322-0	MNTC-GROUNDS	282.72	1,200.00	500.00	500.00	500.00	500.00
01-08-8333-0	MNTC-VEHICLES/EQUIP	52,769.46	53,963.00	53,665.00	53,665.00	53,665.00	53,665.00
01-08-8334-0	MNTC-OFFICE EQUIPMENT	1,946.35	2,380.00	2,000.00	2,000.00	2,000.00	2,000.00
01-08-8335-0	MNTC-COMMUNICATIONS EQUIP	71.00	1,000.00	300.00	300.00	300.00	300.00
01-08-8341-0	SALT & SAND	103,879.14	109,900.00	120,074.00	120,074.00	109,900.00	109,900.00
01-08-8342-0	COLD PATCH	2,701.35	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
01-08-8344-0	HOT TOP	8,248.90	6,000.00	4,600.00	4,600.00	4,600.00	4,600.00
01-08-8345-0	HOT BITUMINOUS CURB	11,273.50	7,500.00	8,250.00	8,250.00	8,250.00	8,250.00
01-08-8346-0	ROAD MNTC MATERIAL	22,026.44	20,568.00	17,434.00	17,434.00	17,434.00	17,434.00
01-08-8348-0	DRAINAGE MAINTENANCE	32,426.13	21,901.00	17,244.00	17,244.00	17,244.00	17,244.00
01-08-8351-0	CONSULTANTS	63.75	1,500.00	16,500.00	16,500.00	16,500.00	16,500.00
01-08-8352-0	EDUCATION & TRAINING	1,218.30	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-08-8354-0	TRAFFIC CONTROL DEVICES	7,796.84	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
01-08-8359-0	OTHER OUTSIDE SERVICES	53,480.60	86,768.00	83,718.00	83,718.00	83,718.00	83,718.00
01-08-8361-0	STREET LIGHTS	50,354.35	55,660.00	62,033.00	61,387.00	61,387.00	61,387.00
01-08-8362-0	TRAFFIC SIGNALS	13,416.31	10,783.00	9,263.00	9,263.00	9,263.00	9,263.00
01-08-8365-0	REIMBURSEABLE STREET REPAIRS	419.90	.00	.00	.00	.00	.00
01-08-8382-0	TREE SERVICE	395.00	1,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-08-8383-0	CONTRACTUAL SNOW PLOWING	4,858.00	17,680.00	17,680.00	17,680.00	17,680.00	17,680.00

1993-94 BUDGET SUMMARY
HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-08-8384-0	ROAD SEAL	189,137.51	100,625.00	49,229.00	49,229.00	149,229.00	149,229.00
01-08-8385-0	ROAD FAILURE REPLACEMENT	83,735.42	50,734.00	81,520.00	81,520.00	81,520.00	81,520.00
01-08-8386-0	BRIDGE REPAIRS		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
SERIES 3 TOTAL	----->	644,354.39	562,812.00	560,660.00	560,014.00	649,840.00	649,840.00
01-08-8404-0	OPERATION BRIGHTSIDE	11,656.90	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
01-08-8420-0	ADVERTISING		300.00	300.00	300.00	300.00	300.00
01-08-8440-0	CEMETERY MAINTENANCE	500.00	500.00	500.00	500.00	500.00	500.00
01-08-8460-0	MISC OPERATING EXPENSES	77.93	.00	.00	.00	.00	.00
SERIES 4 TOTAL	----->	12,234.83	10,800.00	10,800.00	10,800.00	10,800.00	10,800.00
01-08-8508-0	OPERATING EQUIPMENT		600.00	.00	.00	.00	.00
01-08-8510-0	CAPITAL RESERVE FUND	168,000.00	75,000.00	60,000.00	60,000.00	60,000.00	60,000.00
SERIES 5 TOTAL	----->	168,000.00	75,600.00	60,000.00	60,000.00	60,000.00	60,000.00
HIGHWAY TOTAL	----->	1,866,008.54	1,655,049.00	1,635,215.00	1,634,569.00	1,720,592.00	1,720,592.00

1993-94 BUDGET SUMMARY
SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
34-09-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	83,326.25	86,779.00	53,976.00	53,976.00	53,976.00	53,976.00
34-09-8104-0	WAGES-HOURLY	59,627.73	61,275.00	62,304.00	62,304.00	62,304.00	62,304.00
34-09-8105-0	OVERTIME-SUPERVISORY & PROF	7,664.36	2,032.00	2,355.00	2,355.00	2,355.00	2,355.00
34-09-8107-0	WAGES - PART-TIME	34,279.47	46,708.00	28,506.00	28,506.00	29,185.00	29,185.00
34-09-8111-0	OVERTIME-OTHER	7,644.22	6,940.00	7,079.00	7,079.00	7,079.00	7,079.00
34-09-8125-0	SOCIAL SECURITY	14,729.44	15,583.00	11,798.00	11,798.00	11,850.00	11,850.00
34-09-8128-0	RETIREMENT	4,500.00	6,750.00	4,500.00	4,500.00	4,500.00	4,500.00
34-09-8131-0	HEALTH INSURANCE	18,405.66	19,229.00	17,952.00	17,952.00	17,952.00	17,952.00
34-09-8132-0	DENTAL INSURANCE	1,497.00	1,364.00	1,308.00	1,308.00	1,308.00	1,308.00
34-09-8133-0	LIFE INSURANCE	279.19	284.00	232.00	208.00	208.00	208.00
34-09-8134-0	SHORT-TERM DISABILITY	753.38	747.00	568.00	568.00	568.00	568.00
34-09-8135-0	WORKERS COMPENSATION	19,136.15	22,528.00	14,445.00	14,445.00	14,510.00	14,510.00
34-09-8136-0	UNEMPLOYMENT COMPENSATION	359.47	365.00	307.00	307.00	307.00	307.00
SERIES 1 TOTAL ----->		252,202.32	270,584.00	205,330.00	205,306.00	206,102.00	206,102.00
34-09-8201-0	OFFICE SUPPLIES	1,098.37	1,700.00	1,200.00	1,200.00	1,200.00	1,200.00
34-09-8202-0	MAINTENANCE SUPPLIES	149.06	200.00	200.00	200.00	200.00	200.00
34-09-8203-0	OPERATING SUPPLIES	4,433.06	3,835.00	4,000.00	4,000.00	4,000.00	4,000.00
34-09-8204-0	UNIFORMS	1,737.00	1,843.00	1,550.00	1,550.00	1,550.00	1,550.00
34-09-8212-0	EQUIPMENT RENTAL	67.00	90.00	90.00	90.00	90.00	90.00
34-09-8220-0	PRINTING	3,365.45	4,570.00	2,620.00	2,620.00	2,620.00	2,620.00
34-09-8230-0	POSTAGE	1,875.73	2,350.00	3,910.00	3,910.00	3,910.00	3,910.00
34-09-8241-0	ELECTRICITY	8,269.74	8,136.00	8,890.00	8,890.00	8,890.00	8,890.00
34-09-8250-0	VEHICLE FUEL	9,678.47	14,329.00	12,971.00	12,971.00	10,479.00	10,479.00
34-09-8260-0	TELEPHONE	1,897.59	2,040.00	1,755.00	1,755.00	1,755.00	1,755.00
34-09-8270-0	DUES	9,640.62	10,771.00	8,386.00	8,386.00	7,896.00	7,896.00
34-09-8280-0	GENERAL INSURANCE	4,978.00	5,476.00	4,821.00	4,821.00	4,821.00	4,821.00

1993-94 BUDGET SUMMARY
SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
34-09-8293-0	LEGAL-GENERAL LITIGATION	1,226.69	800.00	800.00	800.00	800.00	800.00
SERIES 2 TOTAL	----->	48,416.78	56,140.00	51,193.00	51,193.00	48,211.00	52,211.00
34-09-8300-0	TRAVEL & MEETINGS	176.50	1,000.00	500.00	500.00	250.00	250.00
34-09-8321-0	MNTC-BUILDINGS/GROUNDS	1,759.17	1,400.00	1,100.00	1,100.00	1,100.00	1,100.00
34-09-8322-0	MAINTENANCE-GROUNDS	3,738.61	2,133.00	4,650.00	4,650.00	3,150.00	3,150.00
34-09-8332-0	MNTC-VEHICLES	46,003.41	52,088.00	52,037.00	52,037.00	52,037.00	52,037.00
34-09-8334-0	MNTC-OFFICE EQUIPMENT	133.49	1,150.00	1,150.00	1,050.00	1,050.00	1,050.00
34-09-8335-0	MNTC-COMMUNICATIONS EQUIP	234.00	200.00	200.00	200.00	200.00	200.00
34-09-8351-0	CONSULTANTS	69,056.25	27,000.00	29,000.00	29,000.00	29,000.00	29,000.00
34-09-8352-0	EDUCATION & TRAINING	82.95	600.00	250.00	250.00	250.00	250.00
34-09-8359-0	OTHER OUTSIDE SERVICES	106,686.15	3,440.00	3,440.00	3,440.00	3,440.00	3,440.00
34-09-8370-0	WELL TESTING		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
34-09-8388-0	SPECIAL HANDLING		1,845.00	3,270.00	2,270.00	2,270.00	2,270.00
SERIES 3 TOTAL	----->	227,870.53	130,856.00	135,597.00	134,497.00	132,747.00	132,747.00
34-09-8420-0	ADVERTISING	369.00	500.00	500.00	500.00	500.00	500.00
SERIES 4 TOTAL	----->	369.00	500.00	500.00	500.00	500.00	500.00
34-09-8502-0	BUILDING IMPROVEMENTS		3,500.00	.00	.00	.00	.00
34-09-8505-0	INFRASTRUCTURE	.00	.00	12,000.00	12,000.00	.00	.00

1993-94 BUDGET SUMMARY
SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
34-09-8508-0	OPERATING EQUIPMENT	1,050.00	1,000.00	1,700.00	1,700.00	1,700.00	1,700.00
34-09-8510-0	CAPITAL RESERVE FUND		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
SERIES 5 TOTAL	----->	1,050.00	104,500.00	113,700.00	113,700.00	101,700.00	101,700.00
SOLID WASTE DISPOSAL TOTAL	----->	529,908.63	562,580.00	506,320.00	505,196.00	489,260.00	493,260.00

1993-94 BUDGET SUMMARY
SEWER

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
31-10-8102-0	WAGES-CLERICAL	25,559.03	26,833.00	27,248.00	27,248.00	27,248.00	27,248.00
31-10-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	233,311.51	276,199.00	279,188.00	279,188.00	280,384.00	280,384.00
31-10-8104-0	WAGES-HOURLY	387,549.30	452,258.00	459,378.00	459,378.00	429,435.00	429,435.00
31-10-8105-0	OVERTIME-SUPERVISORY & PROF	7,877.49	9,388.00	9,481.00	9,481.00	9,481.00	9,481.00
31-10-8111-0	OVERTIME-OTHER	82,444.06	57,770.00	55,440.00	55,440.00	84,541.00	84,541.00
31-10-8125-0	SOCIAL SECURITY	57,140.09	62,917.00	63,551.00	63,551.00	63,578.00	63,578.00
31-10-8128-0	RETIREMENT	7,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
31-10-8131-0	HEALTH INSURANCE	96,926.23	103,097.00	122,268.00	122,268.00	117,416.00	117,416.00
31-10-8132-0	DENTAL INSURANCE	5,970.91	7,470.00	8,500.00	8,500.00	8,256.00	8,256.00
31-10-8133-0	LIFE INSURANCE	1,142.25	1,220.00	1,293.00	1,293.00	1,241.00	1,241.00
31-10-8134-0	SHORT-TERM DISABILITY	2,944.02	3,153.00	3,157.00	3,157.00	3,048.00	3,048.00
31-10-8135-0	WORKERS COMPENSATION	31,392.35	35,610.00	38,832.00	38,832.00	38,374.00	38,374.00
31-10-8136-0	UNEMPLOYMENT COMPENSATION	852.60	934.00	1,175.00	1,175.00	1,124.00	1,124.00
SERIES 1 TOTAL ----->		940,109.84	1,048,849.00	1,081,511.00	1,081,511.00	1,076,126.00	1,076,126.00
31-10-8201-0	OFFICE SUPPLIES	1,574.80	1,500.00	1,987.00	1,987.00	1,987.00	1,987.00
31-10-8202-0	MAINTENANCE SUPPLIES	3,977.23	4,403.00	4,400.00	4,400.00	4,400.00	4,400.00
31-10-8203-0	OPERATING SUPPLIES	2,207.20	2,431.00	2,400.00	2,400.00	2,400.00	2,400.00
31-10-8204-0	UNIFORMS	9,950.90	10,827.00	11,016.00	11,016.00	10,454.00	10,454.00
31-10-8205-0	LABORATORY SUPPLIES	15,151.78	15,255.00	15,225.00	15,225.00	15,225.00	15,225.00
31-10-8212-0	EQUIPMENT RENTAL	55.11	100.00	100.00	100.00	100.00	100.00
31-10-8230-0	POSTAGE	1,088.77	276.00	276.00	276.00	276.00	276.00
31-10-8241-0	ELECTRICITY	333,127.75	343,490.00	342,999.00	342,999.00	342,999.00	342,999.00
31-10-8242-0	GAS	14,566.92	10,745.00	26,395.00	26,395.00	26,395.00	26,395.00
31-10-8243-0	HEATING OIL	240.20	225.00	1,807.00	1,807.00	1,440.00	1,440.00
31-10-8244-0	WATER	4,623.64	4,282.00	4,801.00	4,801.00	4,801.00	4,801.00
31-10-8245-0	SEWER	43,900.66	50,067.00	51,704.00	51,704.00	51,704.00	51,704.00

1993-94 BUDGET SUMMARY
SEWER

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
31-10-8250-0	VEHICLE FUEL	2,603.96	2,700.00	2,772.00	2,772.00	2,376.00	2,376.00
31-10-8260-0	TELEPHONE	5,552.45	5,636.00	5,476.00	5,476.00	5,476.00	5,476.00
31-10-8270-0	DUES	185.00	201.00	220.00	220.00	220.00	220.00
31-10-8280-0	GENERAL INSURANCE	31,321.00	34,657.00	29,466.00	29,466.00	29,466.00	29,466.00
31-10-8293-0	LEGAL-GENERAL LITIGATION	22,359.82	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
SERIES 2 TOTAL ----->		492,487.19	496,795.00	511,044.00	511,044.00	509,719.00	509,719.00
31-10-8300-0	TRAVEL & MEETINGS	229.90	300.00	300.00	300.00	300.00	300.00
31-10-8311-0	CHEMICALS	100,049.25	130,000.00	129,149.00	129,149.00	129,149.00	129,149.00
31-10-8321-0	MNTC-BUILDINGS/GROUNDS	399.06	2,265.00	2,265.00	2,265.00	2,265.00	2,265.00
31-10-8322-0	MNTC-GROUNDS	221.93	450.00	450.00	450.00	450.00	450.00
31-10-8331-0	MNTC-MACHINERY/EQUIP	48,841.61	63,774.00	63,744.00	63,744.00	63,744.00	63,744.00
31-10-8332-0	MNTC-VEHICLES	4,389.07	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
31-10-8334-0	MNTC-OFFICE EQUIPMENT	2,428.00	2,561.00	2,640.00	2,640.00	2,640.00	2,640.00
31-10-8335-0	MNTC-COMMUNICATIONS EQUIP		250.00	250.00	250.00	250.00	250.00
31-10-8351-0	CONSULTANTS	50,986.18	41,000.00	31,000.00	31,000.00	31,000.00	31,000.00
31-10-8352-0	EDUCATION & TRAINING	1,603.18	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
31-10-8359-0	OTHER OUTSIDE SERVICES	147,252.70	146,766.00	161,761.00	161,761.00	161,761.00	161,761.00
31-10-8381-0	MNTC-SEWERS	3,396.64	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
SERIES 3 TOTAL ----->		359,797.52	399,866.00	404,059.00	404,059.00	404,059.00	404,059.00
31-10-8420-0	ADVERTISING	142.80	500.00	500.00	500.00	500.00	500.00
31-10-8460-0	MISC OPERATING EXPENSES	7,151.34	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
SERIES 4 TOTAL ----->		7,294.14	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00

1993-94 BUDGET SUMMARY
SEWER

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
31-10-8503-0	VEHICLES	22,042.00	.00	13,000.00	13,000.00	13,000.00	13,000.00
31-10-8504-0	OFFICE EQUIPMENT	1,149.00	.00	3,770.00	3,770.00	3,770.00	3,770.00
31-10-8508-0	OPERATING EQUIPMENT	29,749.75	1,000.00	2,714.00	2,714.00	2,714.00	2,714.00
31-10-8510-0	CAPITAL RESERVE FUND	650,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
SERIES 5 TOTAL ----->		702,940.75	151,000.00	169,484.00	169,484.00	169,484.00	169,484.00
SEWER TOTAL ----->		2,502,629.44	2,103,010.00	2,172,598.00	2,172,598.00	2,165,888.00	2,165,888.00

1993-94 BUDGET SUMMARY
COMPOST

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
31-11-8104-0	WAGES-HOURLY	73,496.32	113,013.00	114,248.00	114,248.00	59,848.00	59,848.00
31-11-8107-0	WAGES - PART-TIME	.00	.00	.00	.00	44,704.00	44,704.00
31-11-8111-0	OVERTIME-OTHER	3,959.10	2,441.00	2,352.00	2,352.00	10,787.00	10,787.00
31-11-8125-0	SOCIAL SECURITY	6,141.48	8,832.00	8,920.00	8,920.00	8,823.00	8,823.00
31-11-8131-0	HEALTH INSURANCE	14,710.94	20,660.00	14,556.00	14,556.00	7,278.00	7,278.00
31-11-8132-0	DENTAL INSURANCE	711.00	1,591.00	976.00	976.00	488.00	488.00
31-11-8133-0	LIFE INSURANCE	150.34	208.00	208.00	208.00	104.00	104.00
31-11-8134-0	SHORT-TERM DISABILITY	323.10	434.00	434.00	434.00	217.00	217.00
31-11-8135-0	WORKERS COMPENSATION	3,457.15	5,262.00	5,733.00	5,733.00	5,533.00	5,533.00
31-11-8136-0	UNEMPLOYMENT COMPENSATION	121.80	162.00	204.00	204.00	204.00	204.00
SERIES 1 TOTAL ----->		103,081.23	152,603.00	147,631.00	147,631.00	137,986.00	137,986.00
31-11-8202-0	MAINTENANCE SUPPLIES	64.23	133.00	133.00	133.00	133.00	133.00
31-11-8203-0	OPERATING SUPPLIES		190.00	190.00	190.00	190.00	190.00
31-11-8204-0	UNIFORMS	960.00	2,276.00	2,248.00	2,248.00	2,248.00	2,248.00
31-11-8241-0	ELECTRICITY	16,644.88	16,550.00	17,893.00	17,893.00	17,893.00	17,893.00
31-11-8250-0	VEHICLE FUEL	6,302.70	9,360.00	10,109.00	10,109.00	7,987.00	7,987.00
31-11-8280-0	GENERAL INSURANCE	3,953.00	4,348.00	3,672.00	3,672.00	3,672.00	3,672.00
SERIES 2 TOTAL ----->		27,924.81	32,857.00	34,245.00	34,245.00	32,123.00	32,123.00
31-11-8316-0	BULKING AGENT	57,358.80	84,084.00	87,360.00	87,360.00	87,360.00	87,360.00
31-11-8321-0	MNTC-BUILDINGS/GROUNDS	75.14	234.00	234.00	234.00	234.00	234.00
31-11-8331-0	MNTC-MACHINERY/EQUIP	1,339.08	1,200.00	3,200.00	3,200.00	3,200.00	3,200.00
31-11-8332-0	MNTC-VEHICLES	5,205.70	3,320.00	3,320.00	3,320.00	3,320.00	3,320.00

1993-94 BUDGET SUMMARY
COMPOST

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
SERIES 3 TOTAL ----->		63,978.72	88,838.00	94,114.00	94,114.00	94,114.00	94,114.00
31-11-8420-0 ADVERTISING			150.00	150.00	150.00	150.00	150.00
31-11-8460-0 MISC OPERATING EXPENSES		2,951.41	5,842.00	5,520.00	5,520.00	5,520.00	5,520.00
SERIES 4 TOTAL ----->		2,951.41	5,992.00	5,670.00	5,670.00	5,670.00	5,670.00
31-11-8503-0 VEHICLES		19,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
31-11-8505-0 INFRASTRUCTURE		35,427.84	.00	.00	.00	.00	.00
SERIES 5 TOTAL ----->		54,427.84	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
COMPOST TOTAL ----->		252,364.01	300,290.00	301,660.00	301,660.00	289,893.00	289,893.00

1993-94 BUDGET SUMMARY
PLANNING & ZONING

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-12-8102-0	WAGES-CLERICAL	49,414.60	51,958.00	54,016.00	54,016.00	55,316.00	55,316.00
01-12-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	73,000.30	53,131.00	52,156.00	52,156.00	53,456.00	53,456.00
01-12-8107-0	WAGES - PART-TIME	2,829.45	4,017.00	18,446.00	18,446.00	18,920.00	18,920.00
01-12-8111-0	OVERTIME-OTHER	3,787.58	3,663.00	4,043.00	4,043.00	4,244.00	4,244.00
01-12-8125-0	SOCIAL SECURITY	9,912.51	8,627.00	9,842.00	9,842.00	10,093.00	10,093.00
01-12-8128-0	RETIREMENT	4,000.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
01-12-8131-0	HEALTH INSURANCE	14,406.66	7,569.00	8,976.00	8,976.00	8,976.00	8,976.00
01-12-8132-0	DENTAL INSURANCE	1,309.20	1,034.00	1,176.00	1,176.00	1,176.00	1,176.00
01-12-8133-0	LIFE INSURANCE	254.90	229.00	229.00	229.00	229.00	229.00
01-12-8134-0	SHORT-TERM DISABILITY	635.10	531.00	527.00	527.00	530.00	530.00
01-12-8135-0	WORKERS COMPENSATION	437.64	446.00	560.00	560.00	574.00	574.00
01-12-8136-0	UNEMPLOYMENT COMPENSATION	175.21	146.00	254.00	254.00	256.00	256.00
SERIES 1 TOTAL ----->		160,163.15	135,851.00	154,725.00	154,725.00	158,270.00	158,270.00
01-12-8201-0	OFFICE SUPPLIES	5,595.70	5,050.00	6,550.00	6,550.00	6,550.00	6,550.00
01-12-8220-0	PRINTING	4,385.70	1,157.00	1,500.00	1,500.00	1,500.00	1,500.00
01-12-8230-0	POSTAGE	3,192.60	2,500.00	2,750.00	2,500.00	2,500.00	2,500.00
01-12-8260-0	TELEPHONE	2,440.49	1,520.00	2,300.00	2,300.00	2,300.00	2,300.00
01-12-8270-0	DUES	15,585.62	14,893.00	23,553.00	23,553.00	23,553.00	23,553.00
01-12-8280-0	GENERAL INSURANCE	1,520.00	1,672.00	1,478.00	1,478.00	1,478.00	1,478.00
SERIES 2 TOTAL ----->		32,720.11	26,792.00	38,131.00	37,881.00	37,881.00	37,881.00
01-12-8300-0	TRAVEL & MEETINGS	426.92	500.00	500.00	500.00	500.00	500.00
01-12-8321-0	MNFC-BUILDINGS/GROUNDS		450.00	500.00	500.00	500.00	500.00

1993-94 BUDGET SUMMARY
PLANNING & ZONING

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-12-8334-0	MNTC-OFFICE EQUIPMENT	1,474.43	760.00	900.00	1,750.00	1,750.00	1,750.00
01-12-8351-0	CONSULTANTS	11,457.43	3,200.00	4,200.00	3,800.00	3,800.00	3,800.00
01-12-8352-0	EDUCATION & TRAINING	776.60	710.00	940.00	940.00	940.00	940.00
01-12-8355-0	ENGINEERING PLAN REVIEW	6,407.01	8,000.00	13,600.00	13,600.00	13,600.00	13,600.00
01-12-8359-0	OTHER OUTSIDE SERVICES	1,360.46	10,500.00	1,750.00	1,750.00	1,750.00	1,750.00
SERIES 3 TOTAL ----->		21,902.85	24,120.00	22,390.00	22,840.00	22,840.00	22,840.00
01-12-8422-0	ADVERTISING-PLANNING BOARD	231.20	150.00	175.00	175.00	175.00	175.00
01-12-8423-0	ADVERTISING-ZONING BOARD	925.25	500.00	550.00	550.00	550.00	550.00
SERIES 4 TOTAL ----->		1,156.45	650.00	725.00	725.00	725.00	725.00
01-12-8504-0	OFFICE EQUIPMENT	.00	.00	15,200.00	2,400.00	2,400.00	2,400.00
SERIES 5 TOTAL ----->		.00	.00	15,200.00	2,400.00	2,400.00	2,400.00
PLANNING & ZONING TOTAL ----->		215,942.56	187,413.00	231,171.00	218,571.00	222,116.00	222,116.00

1993-94 BUDGET SUMMARY
PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-13-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	32,727.98	32,618.00	58,344.00	58,344.00	59,800.00	59,800.00
01-13-8104-0	WAGES-HOURLY	30,283.50	34,144.00	50,032.00	50,032.00	50,032.00	50,032.00
01-13-8107-0	WAGES - PART-TIME	55,794.50	89,247.00	68,446.00	68,446.00	69,216.00	69,216.00
01-13-8111-0	OVERTIME-OTHER	3,519.38	1,500.00	2,010.00	2,010.00	2,010.00	2,010.00
01-13-8125-0	SOCIAL SECURITY	9,522.57	12,050.00	13,680.00	13,680.00	13,851.00	13,851.00
01-13-8128-0	RETIREMENT	2,652.25	3,783.00	4,492.00	4,492.00	4,547.00	4,547.00
01-13-8131-0	HEALTH INSURANCE	7,919.20	6,955.00	16,254.00	16,254.00	16,254.00	16,254.00
01-13-8132-0	DENTAL INSURANCE	557.50	372.00	1,030.00	1,030.00	1,030.00	1,030.00
01-13-8133-0	LIFE INSURANCE	124.92	180.00	281.00	281.00	281.00	281.00
01-13-8134-0	SHORT-TERM DISABILITY	366.70	399.00	582.00	582.00	586.00	586.00
01-13-8135-0	WORKERS COMPENSATION	6,522.94	8,425.00	8,821.00	8,821.00	8,889.00	8,889.00
01-13-8136-0	UNEMPLOYMENT COMPENSATION	458.49	561.00	668.00	668.00	668.00	668.00
SERIES 1 TOTAL ----->		150,449.93	190,234.00	224,640.00	224,640.00	227,164.00	227,164.00
01-13-8201-0	OFFICE SUPPLIES	567.97	1,000.00	650.00	650.00	650.00	650.00
01-13-8202-0	MAINTENANCE SUPPLIES	211.10	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-13-8203-0	OPERATING SUPPLIES	3,908.28	5,900.00	5,700.00	5,700.00	5,700.00	5,700.00
01-13-8204-0	UNIFORMS	565.39	870.00	800.00	800.00	800.00	800.00
01-13-8212-0	EQUIPMENT RENTAL	1,772.67	1,000.00	500.00	500.00	500.00	500.00
01-13-8220-0	PRINTING	2,462.10	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
01-13-8230-0	POSTAGE	1,338.10	1,100.00	1,200.00	1,200.00	1,200.00	1,200.00
01-13-8241-0	ELECTRICITY	17,000.06	16,500.00	16,650.00	16,650.00	16,650.00	16,650.00
01-13-8243-0	HEATING OIL	2,229.04	2,344.00	2,303.00	2,303.00	1,837.00	1,837.00
01-13-8244-0	WATER	.00	.00	300.00	300.00	300.00	300.00
01-13-8250-0	VEHICLE FUEL	2,105.93	2,423.00	2,134.00	2,134.00	1,817.00	1,817.00
01-13-8260-0	TELEPHONE	1,551.18	1,750.00	1,560.00	1,560.00	1,560.00	1,560.00
01-13-8270-0	DUES	20.00	50.00	50.00	50.00	50.00	50.00

1993-94 BUDGET SUMMARY
PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-13-8280-0	GENERAL INSURANCE	7,387.00	8,126.00	8,340.00	8,340.00	8,340.00	8,340.00
SERIES 2 TOTAL	----->	41,118.82	43,563.00	43,187.00	43,187.00	42,404.00	42,404.00
01-13-8300-0	TRAVEL & MEETINGS		300.00	500.00	500.00	500.00	500.00
01-13-8321-0	MNTC-BUILDINGS/GROUNDS	13,060.13	7,530.00	9,000.00	9,000.00	9,000.00	9,000.00
01-13-8322-0	MNTC-GROUNDS	12,461.29	13,000.00	14,500.00	14,500.00	14,500.00	14,500.00
01-13-8331-0	MNTC-MACHINERY/EQUIP	347.37	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
01-13-8332-0	MNTC-VEHICLES	2,156.10	1,250.00	1,500.00	1,500.00	1,500.00	1,500.00
01-13-8351-0	CONSULTANTS	.00	.00	300.00	300.00	300.00	300.00
01-13-8352-0	EDUCATION & TRAINING		675.00	500.00	500.00	500.00	500.00
01-13-8359-0	OTHER OUTSIDE SERVICES	40.00	.00	20.00	20.00	20.00	20.00
01-13-8371-0	MERRIMACK YOUTH ASSOC	77,765.00	85,500.00	85,426.00	85,426.00	85,426.00	85,426.00
01-13-8372-0	FOURTH OF JULY	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
01-13-8373-0	MEMORIAL DAY	500.00	500.00	500.00	500.00	500.00	500.00
01-13-8374-0	RECREATION PROGRAMS	6,197.65	10,000.00	7,700.00	7,700.00	7,700.00	7,700.00
01-13-8376-0	SENIOR CITIZENS	6,130.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
35-13-8375-0	NATICOOK DAY CAMP	92,763.00	.00	111,790.00	95,000.00	95,000.00	95,000.00
SERIES 3 TOTAL	----->	219,920.54	136,255.00	248,736.00	231,946.00	231,946.00	231,946.00
01-13-8420-0	ADVERTISING	397.86	500.00	600.00	600.00	600.00	600.00
SERIES 4 TOTAL	----->	397.86	500.00	600.00	600.00	600.00	600.00

1993-94 BUDGET SUMMARY
PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-13-8502-0	BUILDINGS		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-13-8503-0	VEHICLES	13,570.30	.00	.00	.00	.00	.00
01-13-8505-0	INFRASTRUCTURE	13,150.34	16,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01-13-8508-0	OPERATING EQUIPMENT	1,176.00	4,000.00	2,095.00	1,495.00	1,495.00	1,495.00
SERIES 5 TOTAL	----->	27,896.64	21,500.00	5,595.00	4,995.00	4,995.00	4,995.00
PARKS & RECREATION TOTAL ----->		439,783.79	392,052.00	522,758.00	505,368.00	507,109.00	507,109.00

1993-94 BUDGET SUMMARY

LIBRARY

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-15-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	153,632.64	165,103.00	162,256.00	162,256.00	165,064.00	165,064.00
01-15-8104-0	WAGES PART-TIME	132,372.40	138,242.00	120,986.00	120,986.00	123,111.00	123,111.00
01-15-8107-0	WAGES-CUSTODIAL	.00	.00	14,040.00	14,040.00	14,040.00	14,040.00
01-15-8125-0	SOCIAL SECURITY	22,004.65	23,206.00	22,742.00	22,742.00	23,119.00	23,119.00
01-15-8128-0	RETIREMENT	8,500.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
01-15-8131-0	HEALTH INSURANCE	16,902.66	15,752.00	16,254.00	16,254.00	16,254.00	16,254.00
01-15-8132-0	DENTAL INSURANCE	1,067.64	1,119.00	1,274.00	1,274.00	1,274.00	1,274.00
01-15-8133-0	LIFE INSURANCE	327.84	337.00	333.00	333.00	333.00	333.00
01-15-8134-0	SHORT-TERM DISABILITY	900.63	916.00	904.00	904.00	917.00	917.00
01-15-8135-0	WORKERS COMPENSATION	1,281.36	1,812.00	1,959.00	1,959.00	1,981.00	1,981.00
01-15-8136-0	UNEMPLOYMENT COMPENSATION	871.68	816.00	1,241.00	1,241.00	1,256.00	1,256.00
SERIES 1 TOTAL ----->		337,861.50	359,303.00	353,989.00	353,989.00	359,349.00	359,349.00
01-15-8201-0	OFFICE SUPPLIES	7,434.76	7,540.00	9,500.00	9,500.00	9,500.00	9,500.00
01-15-8202-0	MAINTENANCE SUPPLIES	3,000.42	2,500.00	3,600.00	3,600.00	3,600.00	3,600.00
01-15-8220-0	PRINTING	199.25	250.00	200.00	200.00	200.00	200.00
01-15-8230-0	POSTAGE	2,087.42	2,640.00	2,000.00	2,000.00	2,000.00	2,000.00
01-15-8241-0	ELECTRICITY	12,326.47	12,558.00	12,719.00	12,719.00	12,719.00	12,719.00
01-15-8243-0	HEATING OIL	1,754.47	1,350.00	2,008.00	2,008.00	1,601.00	1,601.00
01-15-8244-0	WATER	619.25	703.00	670.00	670.00	670.00	670.00
01-15-8245-0	SEWER	112.50	114.00	135.00	135.00	135.00	135.00
01-15-8260-0	TELEPHONE	5,479.81	5,568.00	5,964.00	5,964.00	5,964.00	5,964.00
01-15-8270-0	DUES	601.00	487.00	605.00	605.00	605.00	605.00
01-15-8280-0	GENERAL INSURANCE	6,808.00	7,489.00	7,035.00	7,035.00	7,035.00	7,035.00
SERIES 2 TOTAL ----->		40,423.35	41,199.00	44,436.00	44,436.00	44,029.00	44,029.00

1993-94 BUDGET SUMMARY
LIBRARY

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-15-8300-0	TRAVEL & MEETINGS	2,442.52	1,945.00	1,945.00	1,945.00	1,945.00	1,945.00
01-15-8321-0	MNTC-BUILDINGS/GROUNDS	6,950.92	5,100.00	7,635.00	7,635.00	7,635.00	7,635.00
01-15-8334-0	MNTC-OFFICE EQUIPMENT	2,016.33	2,340.00	1,950.00	1,950.00	1,950.00	1,950.00
01-15-8352-0	EDUCATION & TRAINING		885.00	500.00	500.00	500.00	500.00
01-15-8353-0	COMPUTER SERVICES/SUPPLIES	7,504.39	5,885.00	10,387.00	10,387.00	10,387.00	10,387.00
01-15-8359-0	OTHER OUTSIDE SERVICES	105.00	300.00	300.00	300.00	300.00	300.00
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SERIES 3 TOTAL		19,019.16	16,455.00	22,717.00	22,717.00	22,717.00	22,717.00
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01-15-8420-0	ADVERTISING		500.00	500.00	500.00	500.00	500.00
01-15-8450-0	LIBRARY MATERIALS	90,649.07	84,928.00	99,450.00	99,450.00	99,450.00	99,450.00
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SERIES 4 TOTAL		90,649.07	85,428.00	99,950.00	99,950.00	99,950.00	99,950.00
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01-15-8502-0	BUILDINGS		8,473.00		.00	.00	.00
01-15-8504-0	OFFICE EQUIPMENT	3,966.38	.00	775.00	775.00	775.00	775.00
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SERIES 5 TOTAL		3,966.38	8,473.00	775.00	775.00	775.00	775.00
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LIBRARY TOTAL		491,919.46	510,858.00	521,867.00	521,867.00	526,820.00	526,820.00

1993-94 BUDGET SUMMARY
EQUIPMENT MNTC

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MCR	93-94 BOS	93-94 BUD COM
01-16-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	36,266.84	37,802.00	38,676.00	38,676.00	38,676.00	38,676.00
01-16-8104-0	WAGES-HOURLY	117,785.79	124,305.00	129,328.00	129,328.00	129,328.00	129,328.00
01-16-8111-0	OVERTIME-OTHER	10,181.79	4,000.00	5,018.00	5,018.00	5,018.00	5,018.00
01-16-8125-0	SOCIAL SECURITY	12,701.74	12,707.00	13,236.00	13,236.00	13,236.00	13,236.00
01-16-8128-0	RETIREMENT	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-16-8131-0	HEALTH INSURANCE	21,143.28	20,661.00	24,502.00	24,502.00	24,502.00	24,502.00
01-16-8132-0	DENTAL INSURANCE	1,797.72	2,295.00	2,332.00	2,332.00	2,332.00	2,332.00
01-16-8133-0	LIFE INSURANCE	282.08	284.00	284.00	284.00	284.00	284.00
01-16-8134-0	SHORT-TERM DISABILITY	639.60	627.00	627.00	627.00	627.00	627.00
01-16-8135-0	WORKERS COMPENSATION	8,850.37	9,219.00	9,846.00	9,846.00	9,846.00	9,846.00
01-16-8136-0	UNEMPLOYMENT COMPENSATION	203.00	203.00	256.00	256.00	256.00	256.00
SERIES 1 TOTAL ----->		210,852.21	213,603.00	225,605.00	225,605.00	225,605.00	225,605.00
01-16-8201-0	OFFICE SUPPLIES	29.23	300.00	300.00	300.00	300.00	300.00
01-16-8202-0	MAINTENANCE SUPPLIES	33.35	100.00	100.00	100.00	100.00	100.00
01-16-8203-0	OPERATING SUPPLIES	5,631.23	9,000.00	9,000.00	9,000.00	7,000.00	7,000.00
01-16-8204-0	UNIFORMS	968.15	1,056.00	1,056.00	1,056.00	1,056.00	1,056.00
01-16-8230-0	POSTAGE	2.13	25.00	25.00	25.00	25.00	25.00
01-16-8242-0	GAS	1,945.58	2,783.00	2,004.00	2,004.00	2,004.00	2,004.00
01-16-8250-0	VEHICLE FUEL	1,049.13	360.00	785.00	785.00	673.00	673.00
01-16-8251-0	VEHICLE FUEL-POOL CARS		1,920.00	.00	.00	.00	.00
01-16-8270-0	DUES	105.00	145.00	145.00	145.00	145.00	145.00
01-16-8280-0	GENERAL INSURANCE	1,908.00	2,322.00	2,169.00	2,169.00	2,169.00	2,169.00
01-16-8281-0	INSURANCE-POOL CARS		2,222.00	1,846.00	1,846.00	1,846.00	1,846.00
SERIES 2 TOTAL ----->		11,671.80	20,233.00	17,430.00	17,430.00	15,318.00	15,318.00

1993-94 BUDGET SUMMARY
EQUIPMENT MNTC

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-16-8300-0	TRAVEL & MEETINGS		100.00	100.00	100.00	100.00	100.00
01-16-8331-0	MNTC-MACHINERY/EQUIP	1,889.38	1,900.00	1,950.00	1,950.00	1,950.00	1,950.00
01-16-8332-0	MNTC-VEHICLES	13,373.10	400.00	400.00	400.00	400.00	400.00
01-16-8337-0	MAINTENANCE-POOL CARS		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-16-8351-0	CONSULTANTS	10.00	200.00	200.00	200.00	200.00	200.00
01-16-8352-0	EDUCATION & TRAINING	78.67	700.00	500.00	500.00	500.00	500.00
SERIES 3 TOTAL ----->		15,351.15	4,300.00	4,150.00	4,150.00	4,150.00	4,150.00
01-16-8502-0	BUILDINGS		.00	36,600.00	36,600.00	1,600.00	1,600.00
01-16-8508-0	OPERATING EQUIPMENT		1,600.00	.00	.00	.00	.00
SERIES 5 TOTAL ----->		.00	1,600.00	36,600.00	36,600.00	1,600.00	1,600.00
EQUIPMENT MNTC TOTAL ----->		237,875.16	239,736.00	283,785.00	283,785.00	246,673.00	246,673.00

1993-94 BUDGET SUMMARY
BUILDING MAINTENANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-17-8103-0	WAGES-SUPERVISORY	28,558.76	31,064.00	30,472.00	30,472.00	31,252.00	31,252.00
01-17-8107-0	WAGES - PART-TIME	21,126.20	22,136.00	21,508.00	21,508.00	22,046.00	22,046.00
01-17-8111-0	OVERTIME-OTHER	4,562.70	5,495.00	5,495.00	5,495.00	5,635.00	5,635.00
01-17-8125-0	SOCIAL SECURITY	4,150.18	4,490.00	4,396.00	4,396.00	4,509.00	4,509.00
01-17-8128-0	RETIREMENT	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-17-8131-0	HEALTH INSURANCE	6,077.82	5,523.00	6,550.00	6,550.00	6,550.00	6,550.00
01-17-8132-0	DENTAL INSURANCE	402.48	459.00	522.00	522.00	522.00	522.00
01-17-8133-0	LIFE INSURANCE	75.92	76.00	76.00	76.00	76.00	76.00
01-17-8134-0	SHORT-TERM DISABILITY	188.12	193.00	193.00	193.00	193.00	193.00
01-17-8135-0	WORKERS COMPENSATION	4,525.56	4,944.00	4,548.00	4,548.00	4,662.00	4,662.00
01-17-8136-0	UNEMPLOYMENT COMPENSATION	151.14	135.00	169.00	169.00	169.00	169.00
SERIES 1 TOTAL ----->		71,318.88	77,515.00	76,929.00	76,929.00	78,614.00	78,614.00
01-17-8203-0	OPERATING SUPPLIES	6,021.48	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
01-17-8204-0	UNIFORMS	300.00	300.00	300.00	300.00	300.00	300.00
01-17-8212-0	EQUIPMENT RENTAL	51.36	200.00	200.00	200.00	200.00	200.00
01-17-8220-0	PRINTING		25.00	25.00	.00	.00	.00
01-17-8241-0	ELECTRICITY	30,284.90	30,000.00	32,312.00	32,312.00	32,312.00	32,312.00
01-17-8243-0	HEATING OIL	2,150.04	1,875.00	1,975.00	1,975.00	1,575.00	1,575.00
01-17-8244-0	WATER	1,312.50	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
01-17-8245-0	SEWER	270.00	270.00	270.00	270.00	270.00	270.00
01-17-8250-0	VEHICLE FUEL		225.00	231.00	231.00	198.00	198.00
01-17-8280-0	GENERAL INSURANCE	3,296.00	4,126.00	3,799.00	3,799.00	3,799.00	3,799.00
SERIES 2 TOTAL ----->		43,686.28	44,721.00	46,812.00	46,787.00	46,354.00	46,354.00

1993-94 BUDGET SUMMARY
BUILDING MAINTENANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-17-8300-0	TRAVEL & MEETINGS	96.00	100.00	100.00	50.00	50.00	50.00
01-17-8321-0	MNTC-BUILDINGS/GROUNDS	6,311.80	6,270.00	6,670.00	6,670.00	6,270.00	6,270.00
01-17-8322-0	MNTC-GROUNDS	1,354.58	2,150.00	2,300.00	2,300.00	2,300.00	2,300.00
01-17-8331-0	MNTC-MACHINERY/EQUIP	2,172.79	800.00	1,500.00	1,500.00	500.00	500.00
01-17-8332-0	VEHICLE MAINTENANCE		200.00	200.00	200.00	200.00	200.00
01-17-8352-0	EDUCATION & TRAINING		200.00	200.00	200.00	200.00	200.00
SERIES 3 TOTAL ----->		9,935.17	9,720.00	10,970.00	10,920.00	9,520.00	9,520.00
01-17-8420-0	ADVERTISING		200.00	200.00	.00	.00	.00
SERIES 4 TOTAL ----->		.00	200.00	200.00	.00	.00	.00
01-17-8502-0	BUILDINGS	6,310.39	1,200.00	10,575.00	700.00	700.00	700.00
SERIES 5 TOTAL ----->		6,310.39	1,200.00	10,575.00	700.00	700.00	700.00
BUILDING MAINTENANCE TOTAL ----->		131,250.72	133,356.00	145,486.00	135,336.00	135,188.00	135,188.00

1993-94 BUDGET SUMMARY
CODE ENFORCEMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-22-8102-0	WAGES-CLERICAL	44,220.39	49,000.00	48,088.00	48,088.00	49,284.00	49,284.00
01-22-8104-0	WAGES-HOURLY	28,295.46	29,583.00	29,016.00	29,016.00	29,744.00	29,744.00
01-22-8107-0	WAGES - PART-TIME	382.50	1,537.00	.00	.00	.00	.00
01-22-8125-0	SOCIAL SECURITY	5,699.06	6,129.00	5,899.00	5,899.00	6,045.00	6,045.00
01-22-8128-0	RETIREMENT	3,708.33	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
01-22-8131-0	HEALTH INSURANCE	11,102.05	9,614.00	11,402.00	11,402.00	11,402.00	11,402.00
01-22-8132-0	DENTAL INSURANCE	640.59	673.00	766.00	766.00	766.00	766.00
01-22-8133-0	LIFE INSURANCE	161.22	156.00	156.00	156.00	156.00	156.00
01-22-8134-0	SHORT-TERM DISABILITY	511.09	511.00	500.00	500.00	511.00	511.00
01-22-8135-0	WORKERS COMPENSATION	2,411.93	2,533.00	2,232.00	2,232.00	2,287.00	2,287.00
01-22-8136-0	UNEMPLOYMENT COMPENSATION	125.13	132.00	153.00	153.00	153.00	153.00
SERIES 1 TOTAL ----->		97,257.75	104,368.00	102,712.00	102,712.00	104,848.00	104,848.00
01-22-8201-0	OFFICE SUPPLIES	2,597.61	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00
01-22-8203-0	OPERATING SUPPLIES	169.12	285.00	275.00	275.00	275.00	275.00
01-22-8220-0	PRINTING	689.00	1,055.00	1,055.00	1,055.00	1,055.00	1,055.00
01-22-8230-0	POSTAGE	549.92	550.00	550.00	550.00	550.00	550.00
01-22-8250-0	VEHICLE FUEL	648.06	500.00	514.00	514.00	440.00	440.00
01-22-8260-0	TELEPHONE	2,462.11	2,400.00	2,300.00	2,300.00	2,300.00	2,300.00
01-22-8270-0	DUES	341.64	338.00	330.00	330.00	330.00	330.00
01-22-8280-0	GENERAL INSURANCE	2,676.00	1,966.00	1,197.00	1,197.00	1,197.00	1,197.00
SERIES 2 TOTAL ----->		10,133.46	9,644.00	8,771.00	8,771.00	8,697.00	8,697.00
01-22-8300-0	TRAVEL & MEETINGS	69.50	100.00	100.00	100.00	100.00	100.00

1993-94 BUDGET SUMMARY
CODE ENFORCEMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-22-8332-0	MNTC-VEHICLES	325.41	500.00	500.00	500.00	500.00	500.00
01-22-8334-0	MNTC-OFFICE EQUIPMENT	80.00	1,480.00	1,120.00	1,120.00	1,120.00	1,120.00
01-22-8335-0	MNTC-COMMUNICATIONS EQUIP		100.00	100.00	100.00	100.00	100.00
01-22-8352-0	EDUCATION & TRAINING	906.80	900.00	900.00	900.00	900.00	900.00
SERIES 3 TOTAL ----->		1,381.71	3,080.00	2,720.00	2,720.00	2,720.00	2,720.00
01-22-8420-0	ADVERTISING		215.00	150.00	150.00	150.00	150.00
SERIES 4 TOTAL ----->		.00	215.00	150.00	150.00	150.00	150.00
01-22-8504-0	OFFICE EQUIPMENT	565.00	.00	2,050.00	1,500.00	1,500.00	1,500.00
SERIES 5 TOTAL ----->		565.00	.00	2,050.00	1,500.00	1,500.00	1,500.00
CODE ENFORCEMENT TOTAL ----->		109,337.92	117,307.00	116,403.00	115,853.00	117,915.00	117,915.00

1993-94 BUDGET SUMMARY
CLERK/TAX COLLECTOR

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-24-8101-0	WAGES-ELECTED OFFICIALS	40,402.92	41,628.00	40,820.00	40,820.00	41,860.00	41,860.00
01-24-8102-0	WAGES-CLERICAL	86,759.56	86,368.00	84,800.00	84,800.00	86,932.00	86,932.00
01-24-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	31,846.89	33,432.00	32,812.00	32,812.00	33,644.00	33,644.00
01-24-8107-0	WAGES - PART-TIME	11,891.11	14,305.00	14,040.00	14,040.00	14,399.00	14,399.00
01-24-8111-0	OVERTIME-OTHER	208.28	556.00	508.00	508.00	521.00	521.00
01-24-8125-0	SOCIAL SECURITY	9,965.87	10,299.00	10,110.00	10,110.00	10,366.00	10,366.00
01-24-8128-0	RETIREMENT	9,829.48	12,935.00	12,873.00	12,873.00	12,952.00	12,952.00
01-24-8131-0	HEALTH INSURANCE	27,052.26	25,365.00	30,082.00	30,082.00	30,082.00	30,082.00
01-24-8132-0	DENTAL INSURANCE	1,985.52	1,560.00	2,298.00	2,298.00	2,298.00	2,298.00
01-24-8133-0	LIFE INSURANCE	382.27	385.00	385.00	385.00	385.00	385.00
01-24-8134-0	SHORT-TERM DISABILITY	930.69	946.00	935.00	935.00	949.00	949.00
01-24-8135-0	WORKERS COMPENSATION	571.62	705.00	760.00	760.00	780.00	780.00
01-24-8136-0	UNEMPLOYMENT COMPENSATION	267.47	244.00	307.00	307.00	307.00	307.00
SERIES 1 TOTAL ----->		222,093.94	228,728.00	230,730.00	230,730.00	235,475.00	235,475.00
01-24-8201-0	OFFICE SUPPLIES	3,917.66	3,635.00	3,360.00	3,360.00	3,360.00	3,360.00
01-24-8220-0	PRINTING	1,606.99	1,700.00	2,700.00	2,700.00	2,700.00	2,700.00
01-24-8230-0	POSTAGE	13,758.51	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
01-24-8260-0	TELEPHONE	1,709.20	1,800.00	1,500.00	1,500.00	1,500.00	1,500.00
01-24-8270-0	DUES	125.00	125.00	145.00	145.00	145.00	145.00
01-24-8280-0	GENERAL INSURANCE	1,395.00	2,833.00	3,474.00	3,474.00	3,474.00	3,474.00
SERIES 2 TOTAL ----->		22,512.36	28,093.00	29,179.00	29,179.00	29,179.00	29,179.00
01-24-8300-0	TRAVEL & MEETINGS	429.67	2,360.00	2,360.00	2,360.00	2,360.00	2,360.00

1993-94 BUDGET SUMMARY
CLERK/TAX COLLECTOR

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-24-8334-0	MNTC-OFFICE EQUIPMENT	6,906.75	7,279.00	7,004.00	7,004.00	7,004.00	7,004.00
01-24-8352-0	EDUCATION & TRAINING	541.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-24-8359-0	OTHER OUTSIDE SERVICES	14,863.92	17,550.00	17,550.00	17,550.00	17,550.00	17,550.00
SERIES 3 TOTAL ----->		22,741.34	28,689.00	28,414.00	28,414.00	28,414.00	28,414.00
01-24-8410-0	ELECTIONS/VOTER REGISTRATION	2,874.88	7,080.00	4,080.00	4,080.00	4,080.00	4,080.00
01-24-8420-0	ADVERTISING	323.40	800.00	800.00	800.00	800.00	800.00
01-24-8430-0	DOG POUND	196.56	300.00	300.00	300.00	300.00	300.00
SERIES 4 TOTAL ----->		3,394.84	8,180.00	5,180.00	5,180.00	5,180.00	5,180.00
CLERK/TAX COLLECTOR TOTAL ----->		270,742.48	293,690.00	293,503.00	293,503.00	298,248.00	298,248.00

1993-94 BUDGET SUMMARY

WELFARE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-25-8201-0	OFFICE SUPPLIES	51.63	100.00	100.00	100.00	100.00	100.00
01-25-8230-0	POSTAGE		50.00	75.00	75.00	75.00	75.00
01-25-8260-0	TELEPHONE	.00	.00	600.00	600.00	600.00	600.00
01-25-8270-0	DUES	50.00	25.00	50.00	50.00	50.00	50.00
SERIES 2 TOTAL ----->							
		101.63	175.00	825.00	825.00	825.00	825.00
01-25-8300-0	TRAVEL & MEETINGS	167.76	250.00	225.00	225.00	225.00	225.00
01-25-8352-0	EDUCATION & TRAINING	60.80	50.00	50.00	50.00	50.00	50.00
SERIES 3 TOTAL ----->							
		228.56	300.00	275.00	275.00	275.00	275.00
01-25-8481-0	WELFARE-HOUSING	193,033.66	125,000.00	130,000.00	130,000.00	130,000.00	130,000.00
01-25-8482-0	WELFARE-ELECTRICITY	11,846.69	10,750.00	10,750.00	10,750.00	10,750.00	10,750.00
01-25-8483-0	WELFARE-GAS	464.92	1,500.00	500.00	500.00	500.00	500.00
01-25-8484-0	WELFARE-HEATING OIL	2,816.61	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
01-25-8485-0	WELFARE-VEHICLE FUEL	1,434.30	1,600.00	800.00	800.00	800.00	800.00
01-25-8486-0	WELFARE-TELEPHONE		200.00	50.00	50.00	50.00	50.00
01-25-8487-0	WELFARE-JUVENILES	1,000.00	1,000.00	1,070.00	1,070.00	1,070.00	1,070.00
01-25-8488-0	WELFARE-FOOD	13,092.33	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00
01-25-8489-0	WELFARE-MEDICAL	3,830.36	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-25-8490-0	WELFARE-JOB SEARCH TRAINING	811.93	.00	100.00	100.00	100.00	100.00
01-25-8491-0	WELFARE-OTHER	5,754.94	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-25-8492-0	SANTA FUND		200.00	200.00	200.00	200.00	200.00
SERIES 4 TOTAL ----->							
		234,085.74	163,750.00	161,970.00	161,970.00	161,970.00	161,970.00

WELFARE

WELFARE TOTAL ----->

1993-94 BUDGET SUMMARY
DEBT SERVICE

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-27-8601-0	INTEREST-TAN		50.00	50.00	50.00	50.00	50.00
01-27-8602-0	INTEREST-LONG TERM DEBT	448,540.25	431,538.00	427,143.00	427,143.00	427,143.00	427,143.00
01-27-8604-0	PRINCIPAL-LONG TERM DEBT	735,592.14	895,093.00	1,015,453.00	1,015,453.00	1,015,453.00	1,015,453.00
01-27-8609-0	BOND REGISTRATION	439.20	750.00	750.00	750.00	750.00	750.00
31-27-8602-0	INTEREST-LONG TERM DEBT	222,219.34	196,536.00	169,375.00	169,375.00	169,375.00	169,375.00
31-27-8604-0	PRINCIPAL-LONG TERM DEBT	402,366.37	407,400.00	412,839.00	412,839.00	412,839.00	412,839.00
34-27-8602-0	INTEREST-LONG TERM DEBT	27,436.68	24,391.00	21,093.00	21,093.00	21,093.00	21,093.00
34-27-8604-0	PRINCIPAL-LONG TERM DEBT	36,629.81	39,675.00	42,974.00	42,974.00	42,974.00	42,974.00
SERIES 6 TOTAL ----->		1,873,223.79	1,995,433.00	2,089,677.00	2,089,677.00	2,089,677.00	2,089,677.00
DEBT SERVICE TOTAL ----->		1,873,223.79	1,995,433.00	2,089,677.00	2,089,677.00	2,089,677.00	2,089,677.00

1993-94 BUDGET SUMMARY

HEALTH

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
01-28-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	29,155.84	31,064.00	30,524.00	30,524.00	31,304.00	31,304.00
01-28-8125-0	SOCIAL SECURITY	2,230.44	2,376.00	2,335.00	2,335.00	2,395.00	2,395.00
01-28-8128-0	RETIREMENT	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-28-8131-0	HEALTH INSURANCE	2,251.02	2,046.00	2,426.00	2,426.00	2,426.00	2,426.00
01-28-8132-0	DENTAL INSURANCE	101.76	116.00	132.00	132.00	132.00	132.00
01-28-8133-0	LIFE INSURANCE	48.65	76.00	76.00	76.00	76.00	76.00
01-28-8134-0	SHORT-TERM DISABILITY	192.68	193.00	193.00	193.00	193.00	193.00
01-28-8135-0	WORKERS COMPENSATION	2,298.41	2,448.00	2,124.00	2,124.00	2,179.00	2,179.00
01-28-8136-0	UNEMPLOYMENT COMPENSATION	40.60	41.00	51.00	51.00	51.00	51.00
SERIES 1 TOTAL ----->		37,319.40	39,860.00	39,361.00	39,361.00	40,256.00	40,256.00
01-28-8201-0	OFFICE SUPPLIES	69.73	50.00	150.00	75.00	75.00	75.00
01-28-8203-0	OPERATING SUPPLIES	467.57	400.00	500.00	500.00	500.00	500.00
01-28-8220-0	PRINTING	58.00	90.00	150.00	100.00	100.00	100.00
01-28-8230-0	POSTAGE	104.28	105.00	105.00	105.00	105.00	105.00
01-28-8250-0	VEHICLE FUEL	251.69	364.00	373.00	373.00	320.00	320.00
01-28-8270-0	DUES	105.00	135.00	215.00	215.00	215.00	215.00
01-28-8280-0	GENERAL INSURANCE	527.00	580.00	735.00	735.00	735.00	735.00
SERIES 2 TOTAL ----->		1,583.27	1,724.00	2,228.00	2,103.00	2,050.00	2,050.00
01-28-8300-0	TRAVEL & MEETINGS	130.40	100.00	100.00	100.00	100.00	100.00
01-28-8332-0	MNTC-VEHICLE	80.00	500.00	500.00	500.00	500.00	500.00
01-28-8352-0	EDUCATION & TRAINING	130.32	300.00	300.00	300.00	300.00	300.00
01-28-8359-0	OTHER OUTSIDE SERVICES	105.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

1993-94 BUDGET SUMMARY
HEALTH

ACCOUNT NO	ACCOUNT DESCRIPTION	91-92 ACTUAL	92-93 BUDGET	93-94 DEPT	93-94 MGR	93-94 BOS	93-94 BUD COM
SERIES 3 TOTAL	----->	445.72	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
01-28-8403-0	HEALTH SERVICES	63,293.00	62,333.00	69,931.00	62,333.00	62,333.00	62,333.00
SERIES 4 TOTAL	----->	63,293.00	62,333.00	69,931.00	62,333.00	62,333.00	62,333.00
HEALTH TOTAL	----->	102,641.39	105,817.00	113,420.00	105,697.00	106,539.00	106,539.00
Total Operating Budget		14,653,925.76	14,590,732.00	15,149,700.00	15,014,291.00	15,113,128.00	15,117,128.00

Warrant Article #4
MUNICIPAL OPERATING BUDGET
1993 - 94

Department	Actual 1991 - 92	Budget 1992 - 93	Department 1993 - 94	Manager 1993 - 94	BOS 1993 - 94	Bud Comm 1993 - 94
General Fund:						
01 General Government	685,739	628,190	666,516	665,748	691,352	691,352
02 Assessing	163,558	199,122	285,581	253,581	281,195	281,195
03 Fire	1,786,562	1,906,411	2,025,220	2,020,720	2,018,494	2,018,494
04 Police	2,148,617	2,409,390	2,325,935	2,325,935	2,330,257	2,330,257
05 Communications	204,564	236,168	295,538	247,580	253,224	253,224
06 Ambulance	247,700	275,457	262,935	262,935	266,982	266,982
07 Public Works Administration	114,574	126,729	123,176	123,176	124,798	124,798
08 Highway	1,866,009	1,655,049	1,635,215	1,634,569	1,720,592	1,720,592
12 Planning and Zoning	215,943	187,413	231,171	218,571	222,116	222,116
13 Parks and Recreation	347,020	392,052	410,968	410,368	412,109	412,109
15 Library	491,919	510,858	521,867	521,867	526,820	526,820
16 Equipment Maintenance	237,876	239,736	283,785	283,785	246,673	246,673
17 Building Maintenance	131,251	133,356	145,486	135,336	135,188	135,188
22 Code Enforcement	109,338	117,307	116,403	115,853	117,915	117,915
24 Town Clerk/Tax Collector	270,743	293,690	293,503	293,503	298,248	298,248
25 Welfare	234,417	164,225	163,070	163,070	163,070	163,070
27 Debt Service	1,184,572	1,327,431	1,443,396	1,443,396	1,443,396	1,443,396
28 Health	102,642	105,817	113,420	105,697	106,539	106,539
Total General Fund	10,543,044	10,908,401	11,343,185	11,225,690	11,358,968	11,358,968
Sewer Fund:						
10 Sewer	2,502,630	2,103,010	2,172,598	2,172,598	2,165,888	2,165,888
11 Compost	252,364	300,290	301,660	301,660	289,893	289,893
27 Debt Service	624,585	603,936	582,214	582,214	582,214	582,214
Total Sewer Fund	3,379,579	3,007,236	3,056,472	3,056,472	3,037,995	3,037,995

CATV Fund:							
01 Cable Television	<u>Actual 1991-92</u>	<u>Budget 1992-93</u>	<u>Department 1993-94</u>	<u>Manager 1993-94</u>	<u>BOS 1993-94</u>	<u>Bud Comm 1993-94</u>	
	0	3,000	11,866	11,866	11,912	11,912	
Fire Protection Area Fund:							
01 Fire Protection Area	44,569	45,449	44,974	44,974	44,974	44,974	
Naticook Day Camp Fund:							
13 Naticook Day Camp	92,763	0	111,790	95,000	95,000	95,000	
DARE Fund							
04 DARE	0	0	11,026	11,026	10,952	10,952	
Solid Waste Disposal Fund:							
09 Solid Waste Disposal	529,909	562,580	506,320	505,196	489,260	493,260	
27 Debt Service	<u>64,067</u>	<u>64,066</u>	<u>64,067</u>	<u>64,067</u>	<u>64,067</u>	<u>64,067</u>	
Total Solid Waste Disposal Fund	<u>593,976</u>	<u>626,646</u>	<u>570,387</u>	<u>569,263</u>	<u>553,327</u>	<u>557,327</u>	
Grand Totals	<u>14,653,931</u>	<u>14,590,732</u>	<u>15,149,700</u>	<u>15,014,291</u>	<u>15,113,128</u>	<u>15,117,128</u>	

Warrant Article #4
MUNICIPAL OPERATING BUDGET
1993-94

Summary

	Actual 1991-92	Budget 1992-93	Proposed 1993-94	Increase (Decrease)	
				Amount	%
Personal Services	7,946,790	8,550,550	8,673,007	122,457	1.43%
Other Operating Expenses	3,692,805	3,523,334	3,739,490	216,156	6.13%
Capital Outlay	1,141,112	521,415	614,954	93,539	17.94%
Debt Service	1,873,224	1,995,433	2,089,677	94,244	4.72%
Total	<u>14,653,931</u>	<u>14,590,732</u>	<u>15,117,128</u>	<u>526,396</u>	<u>3.61%</u>

Explanation of Increase (Decrease)

	Budget 1992-93	Proposed 1993-94	Increase (Decrease)
Personal Services:			
Effect of union contracts, full-year funding of 1992-93 new hires, attrition, wage increases on partially funded in 1992-93, and various reclassifications			214,890
Employee benefit rate adjustments			142,821
Additional payroll period in 1992-93			(126,376)
Staffing changes - see "Personnel" below			(53,073)
Longevity pay for Fire supervisory personnel			8,250
Employee wellness program			(775)
Overtime hours			(63,280)
Total personal services	8,550,550	8,673,007	122,457

	Budget 1992 – 93	Proposed 1993 – 94	Increase (Decrease)
Other Operating Expenses:			
Police outside details	203,279	142,725	(60,554)
Drug law enforcement programs	0	31,207	31,207
Winter dump closure plan	25,000	15,000	(10,000)
Development of landfill closure strategies	0	14,000	14,000
Sewer stormwater pollution prevention plan	10,000	0	(10,000)
Naticook Day Camp	0	95,000	95,000
Library materials	84,928	99,450	14,522
Vehicle fuel	87,633	69,291	(18,342)
Road seal program	100,625	149,229	48,604
Road failure replacement	50,734	81,520	30,786
Highway stormwater programming	0	15,000	15,000
Electricity at sewer plant and pumping stations	343,490	366,299	22,809
Heating of remote Sewer buildings – gas and oil vs electric	23,300	12,639	(10,661)
Allocation of General Fund administrative cost to Sewer	144,666	159,661	14,995
Other changes of less than \$10,000	<u>2,449,679</u>	<u>2,488,469</u>	<u>38,790</u>
Total other operating expenses	<u>3,523,334</u>	<u>3,739,490</u>	<u>216,156</u>
Capital Outlay – see "Capital Outlay" below	521,415	614,954	93,539
Debt Service:			
Debt service on 1992 Camp Sargent Road By – Pass bonds	0	169,801	169,801
Decrease due to declining interest as bond principal is reduced	<u>1,995,433</u>	<u>1,919,876</u>	<u>(75,557)</u>
Total debt service	<u>1,995,433</u>	<u>2,089,677</u>	<u>94,244</u>
Grand Total	<u>14,590,732</u>	<u>15,117,128</u>	<u>526,396</u>

Personnel

	Budget 1992-93		Proposed 1993-94	
	1992-93	Part-Time	Full-Time	Part-Time
01 General Government	8	12	8	12
02 Assessing	4	0	4	0
03 Fire	33	0	33	0
04 Police	36	4	36	4
05 Communications	6	0	6	0
06 Ambulance	4	4	4	4
07 Public Works Administration	2	0	2	0
08 Highway (A)	21 2/3	0	21	0
09 Solid Waste Disposal	5	4	4	2
10 Sewer	23	0	22	0
11 Compost	4	0	2	2
12 Planning and Zoning	3	1	3	2
13 Parks and Recreation (A)	2 1/3	2	4	1
15 Library	5	17	5	19
16 Equipment Maintenance	5	0	5	0
17 Building Maintenance	1	3	1	3
22 Code Enforcement	3	1	3	0
24 Town Clerk/Tax Collector	6	1	6	1
25 Welfare	0	0	0	0
27 Debt Service	0	0	0	0
28 Health	1	0	1	0
Total (B)	<u>173</u>	<u>49</u>	<u>170</u>	<u>50</u>

(A) Two Equipment Operator I positions shared by Highway and Parks & Recreation in 1992-93.

(B) Excludes election workers, call firefighters, special police officers, volunteers, and other temporary help.

The proposed budget provides for a net decrease of two positions. The proposed staffing changes and the related costs are as follows:

<u>Department</u>	<u>Schedule</u>	<u>Position</u>	<u>Cost</u>	<u>Number</u>
01 General Government	Full – Time	Purchasing Coordinator	(32,177)	(1)
01 General Government	Full – time	Purchasing/Welfare Administrator	33,390	1
09 Solid Waste Disposal	Full –time	Solid Waste Supervisor	(45,787)	(1)
09 Solid Waste Disposal	Part –time	Recycling Attendant	(23,211)	(2)
10 Sewer	Full –time	Operator I	(6,731)	(1)
11 Compost	Full –time	Equipment Operator II	(74,716)	(2)
11 Compost	Part –time	Equipment Operator II	62,645	2
12 Planning and Zoning	Full –time	Office Manager	(39,654)	(1)
12 Planning and Zoning	Full –time	Office Manager/Zoning Admin	43,342	1
12 Planning and Zoning	Part –time	Clerk Typist I	12,513	1
13 Parks and Recreation	Part –time	Administrative Operations Supervisor	(17,494)	(1)
13 Parks and Recreation	Full – Time	Administrative Operations Supervisor	33,903	1
15 Library	Part – Time	Librarian Aide	2,542	1
15 Library	Part – Time	Page	0	1
22 Code Enforcement	Part –time	Clerk Typist	(1,638)	(1)
Total			<u>(53,073)</u>	<u>(2)</u>

<u>Capital Outlay</u>	
Transfers to capital reserve funds:	
Land acquisition	15,000
Fire	60,000
Property Revaluation	100,000
Ambulance	12,000
Highway	60,000
Landfill	100,000
Sewer	<u>150,000</u>
Total	497,000
Four police cruisers	54,800
Two front –end loaders – Compost buy – back agreement	20,000
Van for Sewer industrial pretreatment program	13,000
Computer equipment	10,050
Other items costing less than \$10,000	<u>20,104</u>
Total	<u>614,954</u>

1993-94 ESTIMATED REVENUES

Summary

	Actual	Budget	Proposed	Increase (Decrease)
	1991-92	1992-93	1993-94	Amount %
Local Taxes	6,703,429	6,984,955	7,720,856	735,901 10.54%
Intergovernmental Revenues	1,101,635	1,105,513	1,107,521	2,008 0.18%
Licenses and Permits	1,702,973	1,724,785	1,786,600	61,815 3.58%
Charges For Services	3,115,094	3,156,994	4,100,300	943,306 29.88%
Miscellaneous Revenues	630,810	534,554	479,363	(55,191) -10.32%
Other Financing Sources	126,659	1,083,931	4,964,988	3,881,057 358.05%
Total	13,380,600	14,590,732	20,159,628	5,568,896 38.17%

Explanation of Increase

	Budget	Proposed	Increase
	1992-93	1993-94	(Decrease)
Property tax:			
Appropriations:			
Municipal operating budget	14,590,732	15,117,128	526,396
Sidewalk - Bishop and McElwain Streets	0	19,000	19,000
Paving - Parkhurst and Woodward Roads	0	73,500	73,500
Organic waste composting facility	0	4,950,000	4,950,000
Total appropriations	14,590,732	20,159,628	5,568,896
Revenues other than property tax	8,236,930	13,268,946	5,032,016
Property tax to be raised	6,353,802	6,890,682	536,880
Dump fees	328,000	390,000	62,000
Current use tax	25,000	0	(25,000)
Tax overlay	(364,997)	(165,000)	199,997
Auto registrations	1,550,000	1,600,000	50,000
Police outside details	202,414	142,725	(59,689)
Sales of property and equipment	129,500	75,500	(54,000)
General Fund surplus	361,780	150,000	(211,780)
Sewer rents	2,241,300	3,071,526	830,226
Sewer Fund surplus	562,788	(215,582)	(778,370)
Solid Waste Disposal Fund surplus	31,000	(50,000)	(81,000)
Naticook Day Camp revenues	0	95,000	95,000
Bond proceeds re: organic waste composting facility	0	4,950,000	4,950,000
Other changes of less than \$25,000	3,170,145	3,224,777	54,632
Total	14,590,732	20,159,628	5,568,896

ANNUAL TOWN MEETING
MERRIMACK, NEW HAMPSHIRE
FIRST SESSION
MAY 12, 1992

Town Moderator Lynn Christensen opened the polls for voting at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in Merrimack, New Hampshire, at 7:00 A.M., and announced that absentee ballots would be processed throughout the day. Moderator Christensen closed the polls at 8:00 P.M. The following were elected:

1. TOWN OFFICES

Selectman (3 years)

Richard E. Dumont
Leonard C. Worster

Selectman (1 year)

John M. Francis

Town Clerk/Tax Collector (3 years)

Robert R. Morrill

Treasurer (3 years)

Jean G. Weston

Moderator (2 years)

Lynn Christensen

Checklist Supervisor (6 years)

Barbara A. Condon

Library Trustee (3 years)

Patricia H. Heinrich

Trust Fund Trustee (3 years)

David A. Johnsen

Budget Committee (2 years)

Ben Niles

Budget Committee (3 years)

Martha H. Haynes
Thomas J. Mahon
Diane M. Miller
Betty M. Raymond

2. **School District Offices** _____

School Board (3 years)

Brenda E. Grady
Charles “Chuck” Mower

School Planning and Building Committee (3 years)

Stanley R. Heinrich
John Klinge

School Planning and Building Committee (1 year)

Judith R. Brown

School Moderator (3 years)

William H. Klein

School Clerk (3 years)

Thomas J. Mahon

School Treasurer (3 years)

Shirley A. Lemay

The following amendments to the town zoning ordinance were acted upon:

3. To amend Section 1.02, Definitions, by adding new definitions for the terms “Family Day Care Homes” and “Wetlands”, and by revising the existing definition for “Yard, Setback”?

Yes 794 No 396

4. To amend Section 1.02, Definitions, and Section 2.021.4.B, District A Residential, Special Exception, by adopting a new definition for “Accessory dwelling unit”, and clarify that an accessory dwelling unit is permitted by special exception in the District A, Residential District?

Yes 794 No 410

5. To amend Section 2.02.2, District B, Limited Commercial, to permit accessory uses as defined in the ordinance by special exception in the Limited Commercial District?

Yes 703 No 463

6. To amend Section 8, Board of Adjustment, by adding a new section to provide a procedure for the Zoning Board of Adjustment to establish a

schedule of fees for applications before the Board, and to require a public hearing before adopting any revised fee schedule ?

Yes 944

No 287

7. To amend Section 10.02, Penalties and Violations, by substituting the word "misdemeanor" for "violation" in order to conform the penalty provisions with NH RSA 676:17?

Yes 916

No 307

8. To amend Section 17.06, Signs, Commercial and Industrial Zones, to clarify the definition of awning signs and describe the maximum size of awning signs?

Yes 964

No 285

9. To amend Sections 2.01.3 and 2.01.4 of the Ordinance, General Commercial District and Residential District, respectively, by including within the boundaries of the General Commercial District, the following parcels within which are presently in the Residential District, Tax Map Parcels 4D-4/056, 4D-4/057, 4D-4/058, 4D-4/060, 4D-1/003; said parcels of land are located off of Daniel Webster Highway near the intersection of Greeley Street?

Yes 652

No 592

10. To amend Section 2.01.3 and 2.01.4 of the Ordinance, General Commercial District and Residential District, respectively, by including within the boundaries of the General Commercial District, the following parcels which are presently in the Residential District, Tax Map Parcels 4D-4/054 and 4D-4/059; said parcels of land are located off of Daniel Webster Highway near the intersection of Greeley Street? (By petition) (Approved by the Planning Board)

Yes 650

No 594

ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE
SECOND SESSION
MAY 14, 1992

The second session of the 1992 Annual Town Meeting convened at 7:00 PM in the All-Purpose Room of the Mastricola Middle School on Baboosic Lake Road in said Merrimack, with Town Moderator Lynn Christensen presiding. The Town Moderator led the Pledge of Allegiance. The invocation was given by Charles Chalk, Chief Chaplain of the State of New Hampshire. State Senator Sheila Roberge and State Representative Dennis Fields presented commendations to Firefighters Richard Todd and Mark Akerstrom, and Police Lieutenant Paul Stavenger, for assisting in saving the life of five-year old Ryan Coleman in a house fire in February. Richard Dumont, Chairman of the Board of Selectmen, introduced Selectmen John Francis, Edward Silva, Robert Brundige and Leonard Worster; Town Manager Dan Ayer; Finance Administrator Robert Levan; Town Counsel Laurence Kelly; Budget Committee Chairman Peter Karam; and Executive Assistant Patricia Blaisdell, all of whom were seated at the head table on the stage. Budget Committee Chairman Karam then introduced his committee members who were seated in the first two rows of the audience. Town Manager Dan Ayer then introduced his department and division heads, who were seated behind the Budget Committee. Moderator Christensen announced the groundrules and proceeded to the warrant articles.

ARTICLE 12: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF FOURTEEN MILLION FIVE HUNDRED SEVENTY-NINE THOUSAND SIX HUNDRED FIFTY-NINE DOLLARS (\$14,579,659.00) FOR GENERAL TOWN OPERATIONS AND CHARGES. (SEE BUDGET DETAIL FOR MORE INFORMATION) (RECOMMENDED BY THE BUDGET COMMITTEE)

A motion was made by Budget Committee Chairman Peter Karam, seconded by Selectman Dumont, to pass the budget as proposed. A motion to amend was made by Selectman Silva, seconded by Selectman Francis, to level-fund the MYA line item by deleting from it the sum of \$7,735 bringing it to \$77,765. There was some discussion on Selectman Silva's motion. MYA President Tony Pellegrino, MYA Vice President Dave Orleans, and Selectman Dumont urged the voters to reject the amended motion. Select-

man Silva defended his amendment, stating that this is not the time to be increasing MYA funding, as monies were cut from a number of town departments and personnel. The question on the amendment was called; the amendment failed and was so declared by the Moderator. The question on the original motion was called; the motion passed and was so declared by the Moderator.

ARTICLE 13. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF EIGHT THOUSAND FOUR HUNDRED SEVENTY-THREE DOLLARS (\$8,473) FOR THE PURPOSE OF CREATING A STORAGE FACILITY FOR MERRIMACK PUBLIC LIBRARY MATERIALS IN THE BASEMENT OF THE ADULT COMMUNITY CENTER. (BY PETITION) (RECOMMENDED BY THE BUDGET COMMITTEE)

A motion was made by Library Trustee Ellen Dube, duly seconded, to approve the article as written. Mrs. Dube explained that the less-frequently used books would be kept in the storage area, which would help to solve the library's space needs for a few years. There being no questions from the voters, the Moderator called the question. The motion passed and was so declared by the Moderator.

ARTICLE 14. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF TWENTY-SIX HUNDRED DOLLARS (\$2,600) TO MAINTAIN AND PRESERVE THE TOWN'S HISTORICAL ARTIFACTS AND TO AUTHORIZE THE BOARD OF SELECTMEN TO ENTER INTO A CONTRACT WITH THE MERRIMACK HISTORICAL SOCIETY FOR THE PURPOSE OF MAINTAINING AND PROTECTING THE TOWN'S HISTORICAL ARTIFACTS. (BY PETITION) (RECOMMENDED BY THE BUDGET COMMITTEE)

A motion was made by Ed Smith, President of the Historical Society, and duly seconded, to approve the article as read. Mr. Smith explained the reasons for which the monies would be used. There being no questions from the audience, the Moderator called the question. The motion carried in the affirmative and was so declared.

ARTICLE 15. TO SEE IF THE TOWN WILL VOTE TO CREATE AN EXPENDABLE GENERAL FUND TRUST FUND UNDER THE PROVISIONS OF RSA 31:19-a FOR PAYING EMPLOYEE HEALTH INSURANCE CLAIMS AND ASSOCIATED ADMINISTRATIVE AND STOP-LOSS INSURANCE COSTS; TO NAME THE BOARD OF SELECTMEN

AS TRUSTEES OF SAID FUND; AND TO AUTHORIZE THE TRANSFER TO SAID FUND OF THE AMOUNTS, OR ANY PORTION THEREOF, INCLUDED IN THE DEPARTMENTAL BUDGETS FOR HEALTH INSURANCE PURPOSES; OR TO ACT ON ANYTHING RELATIVE THERETO.

A motion was made by Selectman Brundige, seconded by Selectman Dumont, to approve the article as read. Finance Administrator Robert Levan took the floor to explain that health insurance costs have skyrocketed; that the budget reflects a large increase in health insurance costs; and that the town has gone out to bid and looked at every conceivable health insurance including self-insurance. He concluded by stating the need for this town meeting to approve the establishment of a trust fund from which claims can be paid. There were no questions from the audience and the Moderator called the question. Motion carried in the affirmative and was so declared.

ARTICLE 16. TO SEE IF THE TOWN WILL VOTE, IN ACCORDANCE WITH RSA 31:95-b, TO AUTHORIZE THE BOARD OF SELECTMEN TO APPLY FOR, ACCEPT, AND EXPEND MONETARY GRANTS FROM OTHER GOVERNMENTAL UNITS OR FROM PRIVATE SOURCES WHICH BECOME AVAILABLE DURING THE FISCAL YEAR, PROVIDED THAT SUCH GRANTS WILL BE USED FOR PURPOSES FOR WHICH THE TOWN MAY LEGALLY APPROPRIATE MONEY AND THAT THE BOARD OF SELECTMEN HOLD A RELATED PUBLIC HEARING PRIOR TO THE RECEIPT AND EXPENDITURE OF SUCH GRANTS.

A motion was made by Selectman Dumont and duly seconded, to approve this article as read. Selectman Dumont explained that this is one of our annual housekeeping articles that authorizes the Selectmen to accept unanticipated funds after conducting a public hearing. There being no questions from the audience, the moderator called the question. Motion carried in the affirmative.

ARTICLE 17. TO SEE IF THE TOWN WILL VOTE, IN ACCORDANCE WITH RSA 31:95-e, TO AUTHORIZE THE BOARD OF SELECTMEN TO ACCEPT GIFTS OF PERSONAL PROPERTY, OTHER THAN MONEY, WHICH MAY BE OFFERED TO THE TOWN FOR ANY PUBLIC PURPOSE, PROVIDED THAT THE BOARD OF SELECTMEN HOLD A RELATED PUBLIC HEARING PRIOR TO ACCEPTING SUCH

GIFTS; SUCH AUTHORIZATION SHALL REMAIN IN EFFECT UNTIL RESCINDED BY A SUBSEQUENT TOWN MEETING VOTE.

A motion was made by Selectman Worster, seconded by Selectman Silva, to accept the article as read. Finance Administrator Robert Levan explained that this article deals with gifts that are given to the town, other than money. If it passes this year, it will not have to be passed every year thereafter unless a future town meeting wishes to rescind it. There being no questions from the audience, the Moderator called the question. Motion carried in the affirmative.

ARTICLE 18. TO SEE IF THE TOWN WILL VOTE TO ADOPT THE PROVISIONS OF RSA 676:17-A. THIS STATUTE PERMITS THE BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER, OR ZONING ADMINISTRATOR, TO ISSUE CEASE AND DESIST ORDERS FOR VIOLATIONS OF THE BUILDING CODE, ZONING ORDINANCE, SUBDIVISION AND/OR SITE PLAN REGULATIONS. SUCH CEASE AND DESIST ORDERS CAN RESULT IN AN ORDER FROM THE DISTRICT COURT PERMITTING THE TOWN TO RECOVER JUDGMENT FOR THE COST OF ANY CORRECTIVE ACTION NECESSARY BECAUSE OF THE BUILDING CODE, ZONING ORDINANCE OR PLANNING REGULATION VIOLATION. EXPENSES INCURRED BY THE TOWN TO CARRY OUT CORRECTIVE ACTION WILL THEN BECOME A LIEN ON THE PROPERTY OF THE REAL ESTATE OF THE OWNER, WHICH CAN BE COLLECTED IN THE SAME FASHION AS A LIEN ON THE PROPERTY FOR NONPAYMENT OF REAL ESTATE TAXES, INCLUDING TAX SALE, TAX LIEN AND TAX DEEDS, OR TAKE ANY OTHER ACTION IN RELATION THERETO.

A motion was made by Selectman Silva, seconded by Selectman Francis, to approve the article as read. Planning Director Charles Watson explained that this legislation would be a measure used as a last resort where there is health safety danger on property, only after all other efforts have failed. Mr. Watson recommended approval of this article. The Moderator called the question and the article passed in the affirmative.

ARTICLE 19. TO SEE IF THE TOWN WILL VOTE TO ADOPT THE PROVISIONS OF RSA 398:4 THROUGH 398:14 TO PERMIT THE BOARD OF SELECTMEN TO REGULATE AND ISSUE LICENSES FOR PAWNBROKERS IN THE TOWN AND TO ADOPT ALL NECES-

SARY REGULATIONS RELATIVE TO THE BUSINESS CARRIED ON BY PAWNBROKERS, OR TAKE ANY OTHER ACTION IN RELATION THERETO.

A motion was made by Selectman Dumont, and duly seconded, to approve this article as read. Selectman Dumont explained that this came about as the result of an inquiry from an individual interested in opening a pawn shop in Merrimack; the town ordinances do not address pawnbrokers. Selectman Silva felt that we have not needed this in the past; why do we need it now. Chief of Police Joseph Devine however, recommended passage. The moderator called the question and the motion carried in the affirmative and was so declared.

ARTICLE 20. TO SEE IF THE TOWN WILL VOTE TO MODIFY CHAPTER 92, SECTION 92-2 OF THE CODE OF THE TOWN OF MERRIMACK BY STRIKING SECTION 92-2 AS CURRENTLY WRITTEN AND SUBSTITUTING THEREFOR THE FOLLOWING:

SECTION 92-2 NUMBER OF DEVICES RESTRICTED

NO PERSON, FIRM, CORPORATION OR ASSOCIATION SHALL DISPLAY FOR PUBLIC PATRONAGE OR KEEP FOR PUBLIC OPERATION ANY MORE THAN FIVE AMUSEMENT DEVICES AT EACH SEPARATE BUSINESS OR PREMISES. ANY FIRM, PERSON, CORPORATION OR ASSOCIATION MAY REQUEST PERMISSION TO KEEP FOR PUBLIC OPERATION MORE THAN FIVE AMUSEMENT DEVICES BY SUBMITTING AN APPLICATION TO THE MERRIMACK BOARD OF SELECTMEN. THE APPLICATION SHALL STATE THE TOTAL NUMBER OF AMUSEMENT DEVICES AND THEIR LOCATION. SELECTMEN SHALL HOLD A PUBLIC HEARING ON THE APPLICATION PURSUANT TO RSA CHAPTER 43.

A motion was made by Selectman Brundige, seconded by Selectman Dumont, to approve this article as read. Selectman Brundige explained that this article will authorize the selectmen to regulate the number of amusement devices at any given establishment. It came about as a result of the individual who wishes to open a bowling alley in the vacant grocery store at The Commons. Chief of Police Joseph Devine spoke in favor of the article, as did several other residents. The Moderator called the question and the motion carried in the affirmative.

ARTICLE 21. TO SEE IF THE TOWN WILL VOTE TO RESCIND THE EXISTING SEWER ORDINANCE FOUND AT CHAPTER 158 OF THE CODE OF THE TOWN OF MERRIMACK, AND TO ADOPT IN LIEU THEREOF, A NEW SEWER USE ORDINANCE; COPIES OF THE PROPOSED NEW SEWER USE ORDINANCE ARE AVAILABLE FOR PUBLIC INSPECTION AND REVIEW AT THE MERRIMACK TOWN HALL, MONDAY THROUGH FRIDAY, 8:30 AM TO 4:30 PM AND AT THE MERRIMACK PUBLIC LIBRARY, MONDAY THROUGH THURSDAY, 9:00 AM TO 9:00 PM; FRIDAY AND SATURDAY 9:00 AM TO 5:00 PM, WITH COPIES OF THE PROPOSED NEW SEWER USE ORDINANCE BEING POSTED WITH THE OFFICIAL TOWN WARRANT; OR TO TAKE ANY ACTION IN RELATION THERETO.

A motion was made by Selectman Worster, duly seconded, to accept this article as read. Selectman Worster and DPW Director Chip Chesley briefly explained the reasons for this article. A fact sheet summarizing the changes had been made available to the voters this evening. There being no questions from the audience, the Moderator called the question. Motion carried in the affirmative and was so declared.

ARTICLE 22. TO SEE IF THE TOWN WILL VOTE TO ADOPT THE PROVISIONS OF RSA 31:95-C TO RESTRICT CERTAIN REVENUES FROM CABLE TELEVISION FRANCHISE FEES, THAT MAY BE GENERATED AS THE RESULT OF THE BOARD OF SELECTMEN DEDICATING A PORTION OF THE REVENUES RECEIVED FROM ANY CABLE FRANCHISE AGREEMENTS, AS ALLOWED BY LAW, FOR THE PURPOSE OF DEVELOPING THE CABLE TELEVISION SYSTEM. SUCH REVENUES AND EXPENDITURES SHALL BE ACCOUNTED FOR IN A SPECIAL REVENUE FUND TO BE KNOWN AS THE CATV FUND, SEPARATE FROM THE GENERAL FUND. ANY SURPLUS IN SAID FUND SHALL NOT BE DEEMED PART OF THE GENERAL FUND ACCUMULATED SURPLUS AND SHALL BE EXPENDED ONLY AFTER A VOTE BY THE LEGISLATIVE BODY TO APPROPRIATE A SPECIFIC AMOUNT FROM SAID FUND FOR A SPECIFIC PURPOSE RELATED TO THE PURPOSE OF THE FUND OR SOURCE OF REVENUE.

A motion was made by Selectman Silva, seconded by Selectman Francis, to approve this article as read. Selectman Silva explained the article and its

purpose to the voters. There were no questions from the audience. The Moderator announced that this is a ballot vote. Voting took place for the next hour, until everyone in the building had voted. The results were 172 yes; 15 no. The motion carried in the affirmative and was so declared.

ARTICLE 23. TO SEE IF THE TOWN WILL VOTE TO HAVE THE 1992 INCOME FROM THE LIBRARY UNRESTRICTED TRUST FUND PLACED INTO THE LIBRARY TRUSTEES' SPECIAL ACCOUNT.

A motion was made by Library Trustee Linda Theroux, duly seconded, to approve this article as read. Ms. Theroux spoke to the motion, explaining that it is a housekeeping article that costs the town no money. The moderator called the question. The motion carried in the affirmative and was so declared.

ARTICLE 24. TO SEE IF THE TOWN WILL VOTE TO DIRECT THE SELECTMEN TO ESTABLISH A CHARTER STUDY COMMITTEE TO STUDY OUR CURRENT FORM AND PROCEDURES OF LOCAL GOVERNMENT AND IDENTIFY ANY AND ALL MODIFICATIONS, EITHER IN FORM OR PROCEDURE, TO OUR CURRENT GOVERNMENT THAT WILL RESULT IN INCREASED VOTER PARTICIPATION AND REPRESENTATION SO THAT ALL LOCAL GOVERNMENT ACTIONS ARE IN THE BEST INTEREST OF AND ACCURATELY REPRESENT THE MAJORITY OF MERRIMACK VOTERS. (BY PETITION)

A motion was made by petitioner Dean Puzzo, duly seconded, to approve this article as read. The Moderator announced that the vote on this article will not mandate anything; it will be advisory only to the Selectmen if they should choose to do it on their own. Ken Coleman, Tom Mahon and Chuck Mower spoke against the article. Ellen Cole spoke in favor of it. The Moderator called the question. The motion was defeated.

ARTICLE 25. TO SEE IF THE TOWN WILL VOTE TO GIVE ANY EXISTING OR NEW BUSINESS THAT BUILDS NEW FACILITIES IN MERRIMACK A ONE YEAR 100% PROPERTY TAX AND SEWER FEE ABATEMENT FOR THAT NEW FACILITY AS AN INCENTIVE FOR EXPANDING AND/OR RELOCATING TO MERRIMACK. (BY PETITION)

A motion was made by petitioner Dean Puzzo, duly seconded, to approve this article as amended by himself, as follows:

ARTICLE 25. TO SEE IF THE TOWN WILL VOTE TO DIRECT THE SELECTMEN TO PETITION OUR STATE REPRESENTATIVES TO INTRODUCE THE LEGISLATION REQUIRED TO GIVE TOWNS THE EXPLICIT POWER, THROUGH THEIR SELECTMEN, TO GRANT LIMITED-TERM PROPERTY TAX ABATEMENTS TO BUSINESSES THAT BUILD NEW FACILITIES WITHIN THAT TOWN, THAT ABATEMENT LIMITED ONLY TO THOSE NEW FACILITIES.

He explained his reasons for this article, concluding that the town has nothing to lose by doing this. The Moderator announced that this article is advisory only, and called the question. The amended article failed.

ARTICLE 26. TO SEE IF THE TOWN WILL VOTE TO DIRECT THE SELECTMEN TO STUDY THE LONG AND SHORT TERM BUDGET-ARY IMPACT OF A PROPERTY TAX FREEZE FOR MERRIMACK'S SENIOR CITIZENS AT LEAST 65 YEARS OF AGE OR OLDER WHO ARE COMPLETELY RETIRED, WHICHEVER COMES LAST, THIS FREEZE TO BE PERMANENT UNTIL DEATH OR SALE OF PROPERTY, THIS FREEZE LIMITED TO ONLY SINGLE FAMILY PROPERTY OF FULL TIME RESIDENTS HAVING BEEN LIVING IN MERRIMACK FOR AT LEAST FIVE YEARS, THE PENALTY FOR IMPROPER DISCLOSURE BEING ALL BACK TAXES PLUS 12% INTEREST. (BY PETITION)

A motion was made by petitioner Dean Puzzo, duly seconded, to approve this article as read. The Moderator called the question. The motion failed and was so declared.

ARTICLE 27. TO SEE IF THE TOWN WILL VOTE TO DIRECT THE SELECTMEN TO PUT TOGETHER A COMPREHENSIVE PAMPHLET DETAILING THE CRITERIA USED TO ESTABLISH THE ASSESSMENT VALUE OF RESIDENTIAL PROPERTIES IN MERRIMACK AS ESTABLISHED DURING THE 1989 REVALUATION PROCESS, SO THAT THE AVERAGE TAXPAYER, HAVING PAID FOR THE REVALUATION, CAN PROPERLY CERTIFY THAT HIS/HER PROP-

ERTY HAS BEEN PROPERLY EVALUATED BASED ON THE EXPLAINED CRITERIA, AND THAT PAMPHLET AND EACH TAXPAYER'S PROPERTY RECORD CARD AND RESULTING COMPUTER PRINTOUT TO BE MAILED OUT ALONG WITH EACH TAXPAYER'S DECEMBER 1992 RESIDENTIAL TAX BILLS. (BY PETITION) (NOT RECOMMENDED BY THE BUDGET COMMITTEE)

A motion was made by petitioner Dean Puzzo, duly seconded, to amend his motion as follows:

ARTICLE 27. TO SEE IF THE TOWN WILL VOTE TO ASK THE SELECTMEN TO TAKE THE NECESSARY ACTIONS TO EFFECTIVELY AND EFFICIENTLY INFORM THE PEOPLE AS TO THE PROCEDURES AND CRITERIA USED TO ESTABLISH THE ASSESSMENT VALUES OF RESIDENTIAL PROPERTIES IN MERRIMACK AS ESTABLISHED DURING THE 1989 REVALUATION PROCESS, SO THAT THE AVERAGE TAXPAYER, HAVING PAID FOR THE REVALUATION, MAY UNDERSTAND HOW HIS/HER PROPERTY VALUE WAS DERIVED AND BE ABLE TO VERIFY THAT HIS/HER PROPERTY RECORD CARD DATE IS CORRECT.

Mr. Puzzo spoke to his motion, stating that the intent is to make this pamphlet available rather than mail it to each property owner. The motion to amend was duly seconded. The moderator called the question and the motion as amended carried in the affirmative.

ARTICLE 28. TO SEE IF THE TOWN WILL VOTE TO DIRECT THE SELECTMEN TO TAKE ALL ACTIONS NECESSARY, INCLUDING THE REALLOCATION OF FUNDS UNDER THEIR CONTROL AND NEGOTIATIONS WITH THE LOCAL CABLE TV PROVIDER FOR ANY CONTRACTUAL AMENDMENTS AND EQUIPMENT/ADDITIONS/MODIFICATIONS NECESSARY TO BROADCAST ALL PUBLIC TOWN MEETINGS FOR VIEWING BY MERRIMACK RESIDENTS HAVING LOCAL CABLE TV SERVICE NO LATER THAN JANUARY 1, 1993, AND TO MAKE VIDEOTAPE COPIES OF SUCH BROADCASTS AVAILABLE FOR LOAN AT THE MERRIMACK PUBLIC LIBRARY. (BY PETITION) (NOT RECOMMENDED BY THE BUDGET COMMITTEE)

An amended motion was presented by petitioner Dean Puzzo, as follows:

ARTICLE 28. TO SEE IF THE TOWN WILL VOTE TO ENCOURAGE THE SELECTMEN TO EXPEDITE THE TOWNS ABILITY TO BROADCAST ALL PUBLIC TOWN, SCHOOL AND VILLAGE DISTRICT MEETINGS FOR VIEWING BY MERRIMACK RESIDENTS HAVING LOCAL CATV SERVICE THROUGHOUT THE CONTINUED EFFORTS OF THE NEWLY ESTABLISHED CATV COMMITTEE, THE EFFICIENT EXPENDITURE OF CABLE TV FRANCHISE FEES WHEN AND WHERE APPROPRIATE, AND NEGOTIATIONS WITH THE LOCAL CATV PROVIDER.

A motion was made by petitioner Dean Puzzo, seconded by Selectman Silva, to pass over this article. The Moderator called the question and the motion carried in the affirmative.

ARTICLE 29. TO SEE IF THE TOWN WILL VOTE TO REQUIRE THE SELECTMEN TO PRESENT ALL WARRANT ARTICLES, BONDING OR LINE ITEM TYPE, FOR VOTE IN ORDER OF DOLLAR VALUE WITH THE FIRST WARRANT ARTICLE HAVING THE HIGHEST DOLLAR VALUE AND THOSE WARRANT ARTICLES HAVING NO BUDGETARY IMPACT BEING LAST. (BY PETITION)

A motion was made by petitioner Puzzo, duly seconded, to approve this article as read. The Moderator informed the meeting that this is already being done; that state statute dictates that bond issues go first and that all other articles are placed on the warrant by the selectmen. The Moderator called the question and the motion carried in the affirmative.

ARTICLE 30. TO SEE IF THE TOWN WILL VOTE TO DIRECT THE SELECTMEN TO REQUIRE THE KEEPER OF THE PUBLIC RECORDS TO TALLY THE TOTAL NUMBER OF REGISTERED VOTERS IN ATTENDANCE OF TOWN MEETINGS, SPECIAL OR OTHERWISE, AND MAKE SUCH INFORMATION A MATTER OF PUBLIC RECORD. (BY PETITION)

A motion was made by petitioner Puzzo, duly seconded, to approve this article as read. The moderator informed the meeting that this is already being done, and called the question. Motion carried.

ARTICLE 31. TO SEE IF THE TOWN WILL VOTE TO DIRECT THE SELECTMEN TO HOLD ALL TOWN MEETINGS ON FRIDAY NIGHTS IN ORDER TO MAXIMIZE THE OPPORTUNITY FOR VOTER PARTICIPATION. (BY PETITION)

The Moderator announced that this question is non-binding, but allowed a consensus of the voters. It was clear that the voters present at this town meeting do not want town meeting held on Friday nights.

The Moderator then announced that the total amount appropriated this evening, according to Finance Administrator Robert Levan, was \$14,590,732.00.

This town meeting adjourned at 10:00 PM.

MERRIMACK

—FOR—

Harnesses and Horse Collars

—AND—

Everything in Horse Furnishings,

TRUNKS AND BAGS

Largest Stock in the City at

Prices that Can't be Beat.

When in the City it will Pay you
Well to Call and Get our Prices before
you buy elsewhere.

WHALEN,

HARNESS AND TRUNK MAN,

Cor. Merrimack and Chestnut Sts.,

MANCHESTER, N. H.

SIGN OF BIG HORSE.

 Goods at Wholesale and Retail.

Reprinted from the 1890 Annual Report
of the Town of Merrimack

TOWN OFFICERS

REPRESENTATIVES TO THE GENERAL COURT

Frederick Ahrens
Emma Dodge
Dennis Fields
Gary Greenberg

Robert Kelley
Robert L'Heureux
Robert Milligan
Finlay Rothaus

BOARD OF SELECTMEN

Robert W. Brundige, Chairman
Richard E. Dumont
John M. Francis
Edward J. Silva
Leonard C. Worster

Term expires 1994
Term expires 1995
Term expires 1993
Term expires 1994
Term expires 1995

TOWN MANAGER

Daniel C. Ayer*

EXECUTIVE ASSISTANT

Patricia A. Blaisdell

ADMINISTRATIVE SERVICES OFFICER

James C. Pitts**

FINANCE ADMINISTRATOR

Robert T. Levan

MODERATOR

Lynn Christensen

TOWN TREASURER

Jean G. Weston

TOWN CLERK-TAX COLLECTOR

Robert R. Morrill

DEPUTY TOWN CLERK-TAX COLLECTOR

Betty J. Spence

ASSESSOR

Dominic S. D'Antoni

* Deceased December 17, 1992

** Acting Town Manager beg. May 1992

———— **PLANNING DIRECTOR** ————

Charles F. Watson

———— **ACTING ZONING ADMINISTRATOR** ————

Jean G. Weston

———— **CODE ENFORCEMENT OFFICER** ————

Joseph M. Comer

———— **HEALTH OFFICER** ————

Nancy E. Bailey

———— **CHIEF OF POLICE** ————

Joseph R. Devine

———— **DEPUTY CHIEF OF POLICE** ————

William F. Mulligan

———— **COMMUNICATIONS SUPERVISOR** ————

Paul J. Bolieau

———— **FIRE CHIEF** ————

Charles Q. Hall

———— **ASSISTANT FIRE CHIEF** ————

Joseph M. Comer

———— **AMBULANCE DIRECTOR** ————

Norman V. Carr

———— **EMERGENCY MANAGEMENT DIRECTOR** ————

Tony Pellegrino

———— **LIBRARY DIRECTOR** ————

Margaret E. Marshall

———— **DIRECTOR OF PUBLIC WORKS** ————

Earle M. Chesley, III

———— **ASSISTANT DIRECTOR OF PUBLIC WORKS - HIGHWAYS** ————

John M. Starkey

———— **ASSISTANT DIRECTOR OF PUBLIC WORKS - WWTF** ————

Larry R. Spencer

———— **HIGHWAY SUPERINTENDENT** ————

Bruce W. Moreau

———— **BUILDINGS & GROUNDS MAINTENANCE** ————

Philip F. Meschino

———— **EQUIPMENT MAINTENANCE** ————

Rossiter R. Holt Jr.

———— **LANDFILL FOREMAN** ————

Steven S. Doumas

———— **BALLOT INSPECTORS** ————

(Terms expire November 1994)

Democrat

Peggy Dwyer
Anne Goodridge
Mary Moriarty
Joseph Morton
Ruth Morton

Republican

Adrienne Belote
David L. Christensen
Yvonne Hinckley
Fern Jones
Janet McKenna
Lucy Webster

———— **BUDGET COMMITTEE** ————

Thomas J. Mahon, Chairman	Term expires 1995
Peter Karam, Vice Chairman	Term expires 1994
Christopher Ager John Gibern	Term expires 1994
Michele Boutin	Term expires 1994
Patricia Daniels	Term expires 1993
Martha Haynes	Term expires 1995
Stanley Heinrich	Term expires 1993
Diane Miller	Term expires 1995
Daniel Murray	Term expires 1993
Ben Niles	Term expires 1994
Betty Raymond	Term expires 1995
Lon Woods	Term expires 1993
Leonard Worster	Ex officio member
Ken Coleman	Ex officio member
Theodore Trask	Ex officio member
Rita Carlton	Secretary

———— CABLE TV ADVISORY COMMITTEE ————

Alethia Fischer, Co-Chairman
Arthur Berlin, Co-Chairman
John Eikenberry
Wendy Higgins
Philip Hunt
Michael McNerney

James C. Pitts
Mary Jo Roberts
Craig Showers
Lloyd Tate
Edward Silva

———— CONSERVATION COMMISSION ————

Catherine Doyle, Chairman
Tim Dutton, Acting Chairman
Ted Parmenter, Vice Chairman
Rodney Buckley
Eber Currier
Brenda Grady
John Mitchell
Walter Quist
Robert Siena
Richard Dumont

Term expires 1993*
Term expires 1994
Term expires 1994
Term expires 1994
Term expires 1993
Term expires 1994***
Term expires 1995
Term expires 1993**
Term expires 1993
Ex officio member

* Resigned January 1, 1993

** Resigned November 24, 1992

*** Resigned January 5, 1993

———— DISTRICT COURT ————

Charles Morrill
Gregory Michael
Lynn Killkelley
Jane Ruder
Maureen Murphy
Phyllis Lottinger
Craig Liatsis

Justice
Special Justice
Clerk
Deputy Clerk
Account Clerk
Court Assistant II
Bailiff

———— FOREST FIRE WARDEN AND ————

DEPUTY FIRE WARDENS

Clarence P. Worster, Warden
Martin Carrier
William Cashin
Joseph Comer
Charles Hall
James Hall
Normand Pepin

Perley Rogers
Laurence Rothhaus
Dennis Smith
Robert Soucy
Gary Woodward
Howard Young

———— **HIGHWAY SAFETY COMMITTEE** ————

Joseph Devine, Chairman	Robert L'Heureux
Roger Bellemore	Bruce Moreau
Norman Carr	William Mulligan
Joseph Comer	Tony Pellegrino
William Cote	Norman Peppin
Charles Hall	Richard Todd
Rossiter Holt Jr.	Robert Brundige

———— **HISTORIC DISTRICT COMMISSION** ————

Douglas Dickinson Jr., Chairman	Term expires 1993
Andrea Fagan	Term expires 1995
David MacKenzie	Term expires 1992*
Jan Schneider	Term expires 1995
Vesta Stenta	Term expires 1993
Robert Brundige	Ex officio member

* Resigned April 1992

———— **LIBRARY TRUSTEES** ————

Ellen Dube, Chairman	Term expires 1993
Margaret Hamm	Term expires 1994
Patricia Heinrich	Term expires 1995
Christine Mauser	Term expires 1993
Linda Theroux	Term expires 1994

———— **NOISE ORDINANCE COMMITTEE** ————

John DiPietro, Chairman	Dennis King
Lisa McNerney, Secretary	Roger Lawrence
Richard Dumont	Ron Stewart
Norma French	Brian Wood
Ronald Ketchie	

———— **PARKS AND RECREATION COMMITTEE** ————

Joseph Martel, Chairman	Term expires 1993
Dru Movizzo, Vice Chairman	Term expires 1995
Michael Lindsay, Secretary	Term expires 1994
Gene Bernier	Term expires 1993*
Larry Dardzinski	Term expires 1993
C. B. deVogel Jr.	Term expires 1994
Michael Downs	Term expires 1995
Philip Dube	Term expires 1994

Laura Jaynes	Term expires 1993
Diane Pearce	Term expires 1994
John Francis	Ex officio member
Chuck Mower	Ex officio member
Paul Norwalt	MYA Representative

* Resigned October 1992

PLANNING BOARD

Nelson Disco, Chairman	Term expires 1993
Richard Barry	Term expires 1994
Robert Boisvert	Term expires 1994
David Christensen	Term expires 1994
Arthur Gagnon	Term expires 1993
John Segedy	Term expires 1995
Edward J. Silva	Ex officio member

SOLID WASTE ADVISORY COMMITTEE

Nancy Toms, Chairman	Robert Kelley
Richard Duprey, Vice Chairman	Mark Kirouac
Ted Parmenter, Secretary	Rober L'Heureux
Chris Ager	Mark Maguire
David Berthiaume	Douglas Starr
Chip Chesley	Lou Tacito
Arthur Gagnon	Leonard Worster
David Hetue	

SUPERVISORS OF THE CHECKLIST

Donald Botsch	Term expires 1994
Barbara Condon	Term expires 1998
Ruth Liberty	Term expires 1996

TRUSTEES OF TRUST FUNDS

David Christensen	Term expires 1993
David Johnsen	Term expires 1995
Robert Lessor	Term expires 1994

———— **WASSERMAN PARK MASTER PLAN COMMITTEE** ————

Patricia Marchal, Chairman

Steven Keach, Vice Chairman

Sybil Spence-Rocca, Recording Secretary

Doug Dickinson

John Gibson

Robert Milligan

Chris Petrovic

Tim Dutton, Conservation Commission representative

John Francis, Parks & Recreation Committee representative

Laura Jaynes, Parks & Recreation Committee representative

Walter Quist, Conservation Commission representative*

Joshua Wasserman, Naticook Day Camp representative

Rona Wasserman, Naticook Day Camp representative

Charles Watson, Planning Director

* Resigned October 1992

———— **ZONING BOARD OF ADJUSTMENT** ————

LeaAnne Sarette, Chairman

Term expires 1994

James Bedard

Term expires 1994*

Maurice Lindsay

Term expires 1994

Bruce Nightingale

Term expires 1993

Chester Porembski

Term expires 1993

Charles Roberts

Term expires 1994

Cynthia Howe, alternate**

Term expires 1994

David Sturm, alternate

Term expires 1994

Lon Woods, alternate

Term expires 1992

* Resigned May 1, 1992

** Resigned October 30, 1992

MERRIMACK AMBULANCE RESCUE SERVICE

1992 ANNUAL REPORT

Your ambulance service responded to 965 requests for emergency medical aid in 1992. This reflects a 12% increase over 1991 requests and the largest annual increase since 1986. In spite of the increased demand, Merrimack has never been without timely coverage, due to dedicated volunteers who augment the 24 hour/day town employee staff, enhanced mutual aid agreements with other near-by ambulance services, and Fire department rescue back-up.

Our "Total Quality Initiative" program was established in 1992. This self-assessment and improvement process has been aimed at specific areas of service and has shown very positive results. Each of the parameters studied has shown improvement in service and reaffirmed the commitment to provide "The best emergency ambulance service possible" for the town.

Timely response and action was addressed. "T.Q.I." analysis indicated that average dispatch-to-on-scene-time remained stable with 1991 time at 5 minutes. The professionalism of the police department communications center played a major role in assuring that the level of service was well within expected standards. On-scene-time was reduced by 13% through attention to the team approach of fully coordinating actions on each scene. Fire department rescue personnel, M.A.R.S. volunteers and the full-time M.A.R.S. personnel work well together assuring appropriate treatment in an enviable time frame.

Skill level of service rendered was compared with last year statistics. An increase of 5% in advance life support services was realized. These services resulted in patients being better stabilized before hospital arrival and an ultimate reduction in overall mortality or morbidity. We continue to seek improvement in skill level of service through intense training in advanced pre-hospital techniques. Dedicated volunteers, advanced training and more modern equipment all impact this parameter. The M.A.R.S. Auxiliary funds a significant portion of these activities, for which we are always grateful.

Merrimack ambulance rescue service is proud of its history of providing 24 hour/day, emergency response for our town and within stable budgetary

restraints. Surrounding communities use M.A.R.S. as a model for implementing change in these difficult economic times.

Respectfully submitted,
Norman V. Carr, EMT-A, PA-C
Ambulance Director

ORGANIZATION

Director	Norman Carr, EMT-A, PA-C
Ambulance Officer	Eric Damon, EMT-I
Assistant Ambulance Officer	J. Jeff Friedriches, EMT-A
Training Officer	Francine Dupuis, EMT-P
Secretary/P.I. Officer	Craig Peterson, EMT-I

1992

ACTIVE M.A.R.S. MEMBERS

M. Ansdell, EMT-I	F. Dupuis, EMT-P	T. McGough, EMT-A
P. Ansdell, MD	D. Feres, EMT-A	D. Nickerson, EMT-P
T. Arnold, EMT-A	A. Flint, EMT-A	C. Peterson, EMT-I
C. Bachand, EMT-A	J. Friedrichs, EMT-A	K. Peterson, EMT-I
M. Bachand, EMT-A	S. Heinrich, EMT-D	C. Porembski, EMT-A
S. Bachand, EMT-A	M. Hunt, EMT-A	J. Roberts, EMT-D
M. Barb, PA-C	T. Hutchinson, YO	W. Shack, EMT-A
D. Bertrand, EMT-P, RN	K. Joki, EMT-I	P. Traurig, EMT-A
B. Burns, YO	J. Kaveckas, YO	S. Traurig, EMT-A
N. Carr, EMT-A, PA-C	C. Lasker, EMT-A	D. Waris, EMT-A
A. Chaput, EMT-I	C. Lasker, EMT-A	J. White, EMT-P
E. Damon, EMT-I	R. Leahy, EMT-D	D. Whitehead, EMT-A
		D. Wrobel, EMT-D

ASSESSING DEPARTMENT

1992 ANNUAL REPORT

The Assessing Department has been a busy place this past year, even with the pace of development slowing down considerably and the declining real estate market.

Home owners have become concerned with their assessments during the general downward trend. We have strived to excel and continue to keep abreast of all market values through educational and legislative changes that affect our Town, so we will be better equipped to help the Merrimack taxpayer.

A booklet was compiled and is available in the Assessing Department to help the property owner better understand Merrimack's property assessment process, courtesy of the Merrimack Board of Selectmen with the assistance of the assessing staff and local Merrimack resident, Dean Puzzo.

The Assessing Department's goal is an equalization update of all properties. It has been four years (1989) since the last completed equalization of all real estate in our Community. At that time, it was known as the "Good Old Days" when the assessments appeared conservative or even generously low. Bringing our assessment records up to date with the present day values will ensure a more equitable share of the tax burden.

No one has ever asked the Assessor to increase his or her assessed values to accurately reflect a rise in market value. The reason is obvious; people think that higher assessments mean higher taxes. Since the 1989 revaluation, however, the assessing department has been receiving numerous phone calls from people seeking to have their assessments lowered. Once again the reason is obvious; people think that lowered assessments mean lower taxes. Taxes are a direct result of budgets. Whenever assessments are lowered, the tax rate will increase accordingly so as to receive the same amount of money for municipal operations. In other words, if all assessments are lowered across the board, everyone will have a higher tax rate but pay exactly the same total tax bill as before.

Also this past year, major changes were made to RSA 79-A governing the current use program. The new statute and revisions affected over 200 parcels of land in Merrimack. New categories along with land maps needed to be filed, some with forestry plans or soil potential indexes, in order to calculate

where the land will be placed. These revisions, to the current use statute, are the first major changes instituted since 1972. Making the changes and updating all parcels, to reflect the new statute, proved to be a major undertaking for the Assessing Staff.

My staff, comprised of Anne L. Whitney, Barbara A. Condon, Cathy A. Orff, and I look forward to serving the residents of Merrimack in 1993.

Respectfully submitted,
Dominic S. D’Antoni
Assessor

CABLE TELEVISION ADVISORY COMMITTEE

1992 ANNUAL REPORT

In order to be prepared to negotiate a new franchise agreement for cable television services when the Town's current contract expires in 1997, the Merrimack Cable Television Advisory Committee was organized by the Board of Selectmen in the late fall of 1991. The Board requested that the Committee:

1. Review the current cable TV contract and make recommendations for improvements;
2. Present ordinances for cable TV regulations;
3. Hear complaints and make recommendations;
4. Assist in lobbying efforts for state and federal regulations;
5. Explore expansion of the system;
6. Evaluate present and future service;
7. Develop the capability of televising public meetings.

During this first full year of operation, the Committee has established both short and long term objectives to help it meet the above goals set forth by the Board of Selectmen. In the process of meeting these objectives, the Committee has:

1. Developed a survey instrument that will be utilized in 1993 to assess the community's interests.
2. Refined the process for receiving and recording citizen inquiries and complaints.
3. Established a relationship with the Nashua Regional Planning Commission.
4. Begun to review the new Communications Act of 1992 to anticipate what impact it will have on Merrimack.
5. Continued efforts to provide access to all cable for all Merrimack residents, businesses and industries.

Since the franchise renewal process is governed by a variety of laws and

regulations, the Committee recommended, and the Board of Selectmen agreed to hire legal counsel specializing in communications law to guide the Town through the renewal process. The work he has done to date has been useful in helping the Committee and the Board of Selectmen in its deliberations.

All meetings are open to the public and residents are welcome to attend. Community members with any questions or concerns should call 424-2331.

Respectfully submitted by:

Arthur Berlin, Co-Chair

Aletheia M. Fischer, Co-Chair

Wendy Higgins

Philip Hunt

William Parkin

Jim Pitts

Mary Jo Roberts

Craig Showers

Edward J. Silva

Lloyd Tate

CODE ENFORCEMENT DIVISION

1992 ANNUAL REPORT

This past year has been a very busy one for the department. Three major residential subdivisions began construction of single family homes and contributed significantly to the increase in permits and inspections. We are at the same level of permits issued as in the year 1988.

Permits for 1992 numbered 869 continuing a steady increase with total valuation \$15,165,405.00 fees collected \$101,112.00. The Code Enforcement Division is made up of dedicated employees to serve the Town and include Assistant Building Inspector George Couture, Fire Inspector Charles Chalk, Office Manager Sally Raymond and Lena Cook.

I want to thank all departments for their assistance in the past year.

Respectfully,
Joseph M Comer,
Assistant Fire Chief/
Code Enforcement Officer

PERMITS ISSUED 1992

Single family Dwellings	119
Residential Garages and Carports	22
Additions to Single Family	385
Commercial Buildings	1
Additions to Commercial	52
Industrial Buildings	0
Additions to Industrial	9
Swimming Pools	28
Miscellaneous Permits (electrical, plumbing, TV dishes, temporary trailers, etc.)	254
Demolitions (barns, sheds, garages, houses, etc.)	9
Oil Burners	55
Storage Tanks	6
Septic systems (new and repairs)	87
Signs	42

————— STATISTICS —————

Incoming phone calls	11,998
Persons Assisted at Counter	10,308
Inspections Requested	2,628
Inspections Performed	2,728
Complaints	123

YEAR	BUILDING PERMITS ISSUED	SINGLE FAMILY
1987	987	117
1988	881	103
1989	711	56
1990	733	62
1991	777	53
1992	869	119

CONSERVATION COMMISSION

1992 ANNUAL REPORT

This past year was one of great accomplishment for the Commission. With the help from the NH Audubon Society, the Nashua Regional Planning Commission and numerous volunteers, the Commission completed a major wetland inventory in the town.

Citizens from Naticook Lake, Baboosic Lake and Horseshoe Pond continue to monitor water quality.

During 1992, the Commission reviewed six applications for dredge and fill permits. Out of the reviewed permits, two were denied, one was later approved after a revised application. All permits that were approved had specific restrictions applied to them.

In 1992, along with the Parks and Recreation Department, the Commission co-sponsored canoe trips on the Merrimack and Souhegan rivers. The trips were run by the Merrimack River Watershed Council. Each trip was well attended by both new and experienced paddlers.

This year also was a year of change in our membership. After four years of service as Conservation Secretary, Cathy Nadeau resigned for another position within the Town. She was a great help to us and the Commission thanks her. Linda Wilson replaced her as secretary and has been an asset to the Commission. Walter Quist, after eleven years of service to the Commission, resigned due to a job relocation. His dedication and vast knowledge will be missed. After five years of service, Cathy Doyle resigned as Chairwoman of the Commission. Brenda Grady, after seven years of service, also resigned. Both Cathy and Brenda will be missed for their commitment and dedication to Conservation. The Commission welcomed John Mitchell, as an alternate.

In October of this year, a survey of "80 Acres - North Bound Lines Only" was conducted by George Keller of Merrimack. The Commission praised Mr. Keller for the fine job.

Wood Duck Boxes - Most of the 19 wood duck boxes we have been maintaining have shown signs of use.

The Commission has proposed rules and regulations for Conservation Managed Land, which will go before the town for approval at the Town Meeting in 1993.

I would like to thank all town volunteers and Commission members who have helped in preserving our natural resources for future uses.

Respectfully Submitted,
Timothy Dutton

———— MEMBERS OF THE CONSERVATION COMMISSION ————

Catherine Doyle, Chairwoman
Timothy Dutton, Vice-Chairman
Ted Parmenter
Rodney Buckley
Walter Quist
Brenda Grady
Eber Currier
Robert Siena, alternate
John Mitchell, alternate
Richard Dumont, Selectman Liason

MERRIMACK FIRE DEPARTMENT

1992 ANNUAL REPORT

To the Honorable Board of Selectmen and the citizens of Merrimack, I herewith submit my report of the activities of your Fire Department for the period from January 1, 1992 through December 31, 1992.

Fire is a devastating adversary, it can destroy property and take the lives far too often of the very young. However, fire is only one of the many problems that your modern Fire Department has to deal with. Medical assist, hazardous materials responses and public education top the list of services provided by our department today. The modern day firefighter needs to have many skills, and education becomes increasingly important to keep up with the changes in technology and the many new areas of concern.

I am very pleased with all the firefighters of our department who constantly strive to improve through education and training programs. It is, and will always be the goals and objectives of your Fire Department to provide a level of protection to life and property that is more than satisfactory to our citizens.

Respectfully submitted,
Chief Charles Q. Hall
Merrimack Fire Dept.

1992 FIRE ACTIVITY REPORT

Structure Fire	39
Emergency Medical	307
Arching, Shorted Elec.	55
Assist Police	103
System Malfunction	176
Smoke Scare	91
Lock-Out	55
Unintentional Alarms	116
Vehicle Fire	17
Hazardous Condition/Standby	5
Tree, Brush, Grass	28
Type of Situation found Undetermined	10
Spill Leak/No Ignition	29
Power Line Down	4
Unauthorized Burning	22
Cover Assignment	20
Good Intent Call Not Classified	26

Malicious, Mischievous False	7
Refuse Fire	4
Lock-In	2
Extrication	1
Service Call Not Classified	19
Controlled Burning	10
Excessive Heat	6
Water Evacuation	12
Steam, Other Gas Mistaken For	6
Outside of Structure Fire	6
Rescue not Classified Above	3
False Call Not Classified	3
Overpressure Rupture	1
Smoke, Odor Removal	9
Animal Rescue	1
Air Gas Rupture	1
Search	3
Wrong Location	4
Bomb Scare, No Bomb	5
	<hr/>
	1,206

OTE: Structure fires include any fire inside a structure including chimney fires.

Fire Loss for the year was \$222,846.

———— INSPECTIONS ————

Industrial/Commercial	133
Oil Burner	61
Wood/Coal Stoves	26
Cert. of Occ.	142
Assembly Permits	44
In-Service Inspections	9
N.H. State Welfare Inspections	28
Underground Tanks	10
Miscellaneous	11
Investigations	10
Kerosene Permits Issued	10
Burning Permits Issued	1,005
Business Phone Calls	8,807

**Fire Department
Emergency Numbers**

911
424-2222

**Fire Department
Business Numbers**

424-3690
424-4704

PRESENT MEMBERS OF YOUR FIRE DEPARTMENT

PERMANENT

Chief C. Hall
Asst. Chief J. Comer
Deputy Chief H. Young
Fire Inspector C. Chalk
Captain J. Hall
Captain D. Smith
Captain W. Cashin
Captain L. Rothhaus
Lt. R. Hansen
Lt. C. Smith
Lt. R. Todd
Lt. D. Parenti
N. Pepin
W. Perkins
M. Akerstrom
S. Allison
C. Nadeau, Secretary

D. Belanger
J. Belanger
D. Trepaney
C. Nelsen
D. Duda
R. Pierson
G. Regan
S. Simpson
D. Joki
B. Cornelius
N. Carr, Jr.
G. Beland
T. Kennedy
R. Barrows
M. Bechard
G. Woodward, Mechanic

CALL FIREFIGHTERS

Dep.Chief M. Carrier
Lt. M. Currier
Lt. Jack Higgins
Acting Lt. T. Chmielewski
R. Blanchette
J. Beaumont
W. Crenshaw
S. Desrosiers
R. Foster
Pat Henking (Chaplain)

E. Higgins
M. Hunt
J. Marcel
M. Marcel
H. Martin
P. Rogers
D. Starr
C. Worster (Fire Warden)
J. T. Hall
D. Yancy (Chaplain)

————— **MUTUAL AID CALLS GIVEN 1992** —————

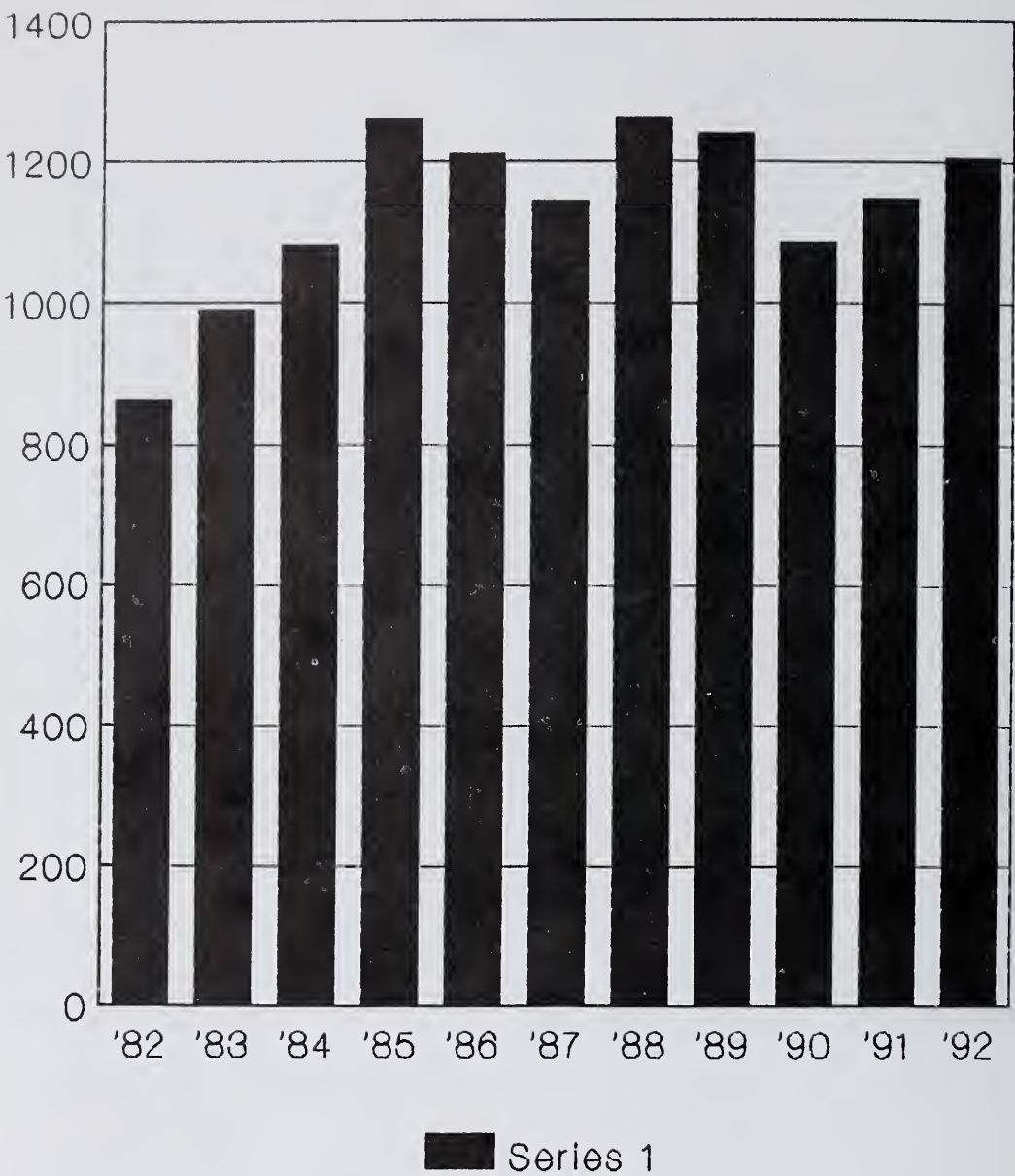
	Cover Assignment	Direct Response
January		9
February	2	8
March		11
April	2	8
May	2	9
June	1	17
July	2	16
August	1	8
September		6
October		13
November	6	7
December	2	5

————— **MUTUAL AID CALLS RECEIVED 1992** —————

January		2
February	1	2
March		1
April		2
May		
June		3
July		7
August		4
September		1
October		2
November		8
December	1	3

M F D

INCIDENCE FREQUENCY



Total Responses per Year

In Fire Prevention we say "Prevention is Your Best Protection." This year we saw a cooperative effort between the Kiwanis Club and the Merrimack Fire Department to distribute free smoke detectors to homes in our community. Over 300 homes in our community now have smoke detectors, where there were none before. We have also given away smoke detector batteries provided by our local Radio Shack.

In an educational effort, the firefighters and myself worked with 1,450 children in the month of October. We have presented educational programs to adults, 7th grade health classes, high school Independent Living Class and various Cub and Boy Scout Groups. Our firefighters have also presented 17 station tours encompassing 178 people.

Respectfully submitted,
Charles Chalk
Fire Inspector

TRAINING

The emphasis on this year's training was hazardous materials. All of the career firefighters and call firefighters were certified at the Hazardous Materials Operations Level. Ten of our firefighters were eligible to take, and passed, a state exam to become master firefighters.

All of the firefighters continually train on the basic skills as well as specialty rescue skills such as rappelling off of rock cliffs, stream traverse and ice rescue.

Our professionals stand ready to assist the citizens and travelers throughout the Town of Merrimack in the event of an emergency.

Respectfully submitted,
Howard Young
Deputy/Training Officer

== FOREST FIRE WARDEN AND STATE FOREST RANGER ==
1992 ANNUAL REPORT

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your town and state forest fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that “No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done.” Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and Fire department by requesting and obtaining a fire permit before kindling an open fire.

The N.H. Division of Forests and Lands assisted 28 towns with a total of \$20,000 in 50/50 cost share grants for fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division of Forests and Lands at 271-2217.

——— FOREST FIRE STATISTICS 1992 ———

	State	District
Number of fires	289	51
Acres burned	136	9.15

For fire permits and information, call 424-3690

Respectfully submitted,
Clarence P. Worster
Forest Fire Warden

HEALTH DIVISION

1992 ANNUAL REPORT

1992 was again a busy year for the Health Division. We issued 92 Food Service Licenses, a number which has remained virtually unchanged for the past 3 years. Routine inspections were conducted and we also responded to several complaints of possible foodborne illnesses. Although investigations were initiated as a result of the complaints, nothing was found during any investigation which would lead to the conclusion that there were any significant violations of the State of New Hampshire Sanitary Food Code. Unless there are several complaints of illness which can be traced to a specific food or foods prepared at the same location it is difficult to pinpoint a causative factor. Health Departments appreciate notification of possible food caused illnesses because it aids in our work of protecting the public health.

We also performed 11 Foster Home and Day Care inspections, considerably fewer than the 30 of 1991. These differences result because those inspections are conducted either when facilities are up for license renewals or new operations are beginning.

Septic systems and test pits were a significant part of our operation this year. We inspected 59 septic systems for new homes under construction, an increase of 57% over 1991. There were 29 newly designed systems constructed for existing residences where systems had failed. There were also 50 systems replaced "in kind" (same size, location, elevation). This totaled 138 septic systems installed in 1992. As each system requires a minimum of 2 inspections, this resulted in approximately 300 inspections.

One hundred sixty-eight test pits/perc tests were observed compared to 60 in 1991.

The year 1992 also saw more monitoring activities of the water front and the pool at Wasserman Park. Samples were collected and taken to the Merrimack Waste Water Treatment Facility for analysis. Altogether this year the plant performed 23 sample analyses for the Health Division. These ranged from pH checks to bacterial tests, all of which are helpful to us in our on-going effort in the protection of Public Health.

The division also worked with The Merrimack River Water Quality Project by serving on both the steering committee and the technical committee for that group.

The Health Officer is also an active member of the New Hampshire Health Officer Association and the New Hampshire Granite State Designers and Installers and served on the failed septic system committee.

We also attended the regular meetings of the Local Emergency Planning Commission.

All these inspections and activities resulted in an active and busy year.

Deep appreciation is accorded Sally Raymond and Lena Cook of Code Enforcement and Inspection without whose assistance it would be most difficult to operate.

We have also enjoyed excellent rapport and communication with Code Enforcement Officer Joseph Comer and Building Inspector George Couture as many times our activities overlap.

Respectfully Submitted,
Nancy Bailey, Health Officer

== MERRIMACK HISTORIC DISTRICT COMMISSION ==

1992 ANNUAL REPORT

The Merrimack Historic District Commission started its third year of activities with the election of officers for the 1992/1993 year. Officers are elected for a term of 1 year in October. The new officers wish to thank Selectman Mr. Robert (Bob) Brundige for his excellent and thoughtful assistance during the past year. It is to his credit that we have done as well as we have in 1992. And we also thank Ms. Lisa Mausolf of the Nashua Regional Planning Commission for her invaluable assistance, knowledge and experience in the organization of commissions of this type. She has shared her architectural expertise with us and will continue as our group mentor. Also special thanks to Mr. Charles Watson for his invaluable expertise in the overall aspects of town planning and Ms. Pat Blaisdell for her continuing administrative support.

The new officers for the 1992/1993 season are: Douglas Dickinson, chairperson; Andrea Fagan, vice-chairperson and Jan Schneider, secretary. Andrea was appointed as full commission member because of her active role as an alternate member and her continued effort will be greatly appreciated. Vesta Stenta will continue as an active member of the Commission. We sadly accepted the resignation of David McKenzie due to his extensive travel and work commitments.

The charter of the Historic District Commission is to conduct a historical survey of the town which will ultimately include structures and sites that pre-date the 1940 era. The outcome of this survey work could be the nomination and establishment of historic districts that would be recognized at the state and federal levels of Government.

In the past year the members of the Commission have surveyed and photographed the majority of the existing pre-1940 structures in the Town of Merrimack. The survey activities covered some 300 of the 400 eligible buildings constructed prior to 1940. All of the survey data and information will be analyzed by the Nashua Regional Planning Commission (NRPC) and placed into their new computer database for large scale mapping. The data from Merrimack will be the first full scale implementation of information in the state and will serve as the model for other Historic Commissions as they submit their data to their respective regional Planning Commissions.

During the upcoming year, Commission members will fill in the gaps from the survey and fine tune the information gathered and pass it on to the NRPC. When the inventory survey is completed, the arduous task of studying the possibilities of historic districts will commence.

In November, Selectman Brundige presented Certificates of Appreciation to Andrea Fagan and Jan Schneider in recognition of their efforts during their respective terms on the Commission. It will be a pleasure to have them continue their work with the group.

The Commission as a whole would like to extend their thanks to the Townspeople of Merrimack for their cooperation in the extensive survey work done this year. There is still some more work to do.

The Historic District Commission meets on the 4th Thursday of each month at 7:30 pm in the Town Hall. The public is invited to attend all meetings. If anyone would like more information about the Commission or is interested in becoming a member, please contact Ms. Pat Blaisdell at the Town Hall, 424-2331.

Respectfully submitted,
Doug Dickinson, Chairman

Members:
Jan Schneider
Robert Brundige
Vesta Stenta
Andrea Fagan

MERRIMACK PUBLIC LIBRARY

1992 ANNUAL REPORT

Your public library had its busiest year ever in 1992. Although circulation - the number of items checked out from the library - is only one indicator of use, it is the easiest to tabulate. Our circulation increased by 11% this past year, and broke 200,000; this is an average of 700 items per day.

The children's room staff conducted 503 children's programs, with a total attendance of 8,847 children; this helps to explain why we do not have a reputation for being a quiet library!

We have many people who use the library on a regular basis for reasons other than checking out books. An average of 700 people per day use the library. Some services we offer include being the sole provider of income tax forms in the town, job seminars to facilitate use of our business reference collection in searching for a job, museum passes that provide free admission, Polaroid cameras that can be borrowed, books on tape, and videos.

This year, the trustees purchased a CD rom workstation and a product called "MAS" - Magazine Article Summaries. This is a subject index to magazines on CD rom that is fast and easy to use.

Merrimack's Homework Hotline, a cooperative project between the schools and the public, won a "Gold Circle Partnership Achievement Award" from the New Hampshire Partners in Education. This award acknowledges the uniqueness of Merrimack's school and public library cooperation, and recognizes the need for our hotline. Homework Hotline, now in its second year, continues to provide homework assistance to Merrimack students Monday - Thursday evenings from 6 - 9 p.m. The hotline telephone number is 424-4146.

We continue to deal creatively with our ongoing space problems. In early 1993, we will be moving into our new storage room at the Adult Community Center. This room will be used for little used but still important library materials and is another short term solution to our long term space problem. Our space problem, coupled with a library materials budget that has been frozen for the past three years, has caused us to make some conscious decisions about what we will and will not add to the collection. Although we have had many requests for a music collection of compact discs, this is an example of a service we are unable to provide due to lack of funds and space.

Our two primary roles continue to be that of a "popular materials" library and a "preschoolers' door to learning." We feel that we are doing these two jobs

well by having the latest bestsellers on hand as quickly as possible, and by having many programs and books for preschool children.

I continue to be proud of my staff for their hard work and their friendliness in providing service to the many people of Merrimack. We will work hard in 1993 to maintain our level of service and to meet the needs of our many library users.

Respectfully submitted,
Margaret E. Marshall
Director

LIBRARY STAFF

Margaret E. Marshall Library Director

TECHNICAL SERVICES DEPARTMENT

Joyce Purinton Head of Technical Services
Darcy LaBrosse Library Aide
Kathy Starr Library Aide

ADULT SERVICES DEPARTMENT

Janet D. Angus Head of Adult Services

CIRCULATION STAFF

Madeline Bennett Library Aide
Denise Collette Library Aide
Patricia Daniels Library Aide
Valerie Fletcher Library Aide
Patricia Flynn Library Aide
Benita Knight Library Aide
Jane Loughlin Library Aide
Carol Marcus Library Aide
David Kenson Page
Janet Segedy Page

REFERENCE STAFF

Dianne Hathaway Reference Librarian
Diane Arrato-Gavrish Interlibrary Loan Librarian

CHILDREN'S DEPARTMENT

Beverly Little Children's Librarian
David Ciarla Library Aide
Margaret Cobban Library Aide
Pauline Cote Library Aide
Brenda Shattuck Page

———— CUSTODIAL SERVICES ————

Ralph Schofield

Joan Vadney

———— VOLUNTEERS ————

Edith Bullard

Jane Cooper

———— LIBRARY RESOURCES ————

Number of Volumes as of 1/1/92	58,421
Number of Volumes added:	
Adult Fiction	1,672
Adult Non-Fiction	1,730
Children's Fiction	1,213
Children's Non-Fiction	992
Total Number of Volumes Added	5,607
Total Number of Volumes Discarded	1,716
Total Number of Volumes as of 12/31/91	62,312
Number of Recordings Owned	259
Number of Art Prints Owned	125
Number of Magazine Subscriptions	212
Number of Newspaper Subscriptions	14
Number of Microfiche	27,439
Number of Videocassettes	807
Number of Audiocassettes	696

———— STATISTICAL REPORT ————

Circulation

Adult Fiction	49,100
Adult Non-Fiction	43,592
Large Print	1,545
Young Adult	3,530
Paperbacks	4,171
Children's Fiction	55,982
Children's Non-Fiction	22,665
Magazines	11,045
Records	367
Sound Recordings	3,431
Video Recordings	3,798
Museum Passes	78
Other	8,307
TOTAL	207,611

MERRIMACK LIBRARY TRUSTEES

1992 ANNUAL REPORT

1993 marks the start of the second century of existence for the Merrimack Public Library. Starting as a book collection bought with funds voted in at town meeting in 1892, library service has grown constantly over the last one hundred years.

As the tenth busiest library in New Hampshire, the staff and past and present trustees are proud to have been in the forefront in this state in providing technological advances and improved library services.

As we look forward to the next one hundred years, the Library Director and the Board of Trustees are presently studying future expansion and are doing their best to provide for the growing and changing needs of our community. The moral and financial support of the residents of Merrimack has made our library one of which we can all be proud as we celebrate our centennial.

Respectfully submitted,
Ellen Dube, Chairperson
Patricia Heinrich, Treasurer
Meg Hamm
Christine Mauser
Linda Theroux

TRUSTEES ACCOUNTS

FISCAL YEAR 1991 - 1992

SPECIAL

Balance as of July 1, 1991	4,100.28
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Receipts

Programs	386.60	
Interest	80.75	
Watson	1,136.58	
Trust Funds	364.32	
Room rental	50.00	
Hospitality	60.00	
Book sale	758.15	
Miscellaneous	28.00	
		+(2,864.40)

Disbursements

Programs	1,846.07	
Watson	1,081.66	
Pay phone	679.26	
Hospitality	213.00	
Furniture/supplies	230.00	
Homework Hotline phone	130.18	
Miscellaneous	437.50	-(4,617.67)
Balance as of June 30, 1992		2,347.01

FINES

Balance as of July 1, 1991		3,321.21
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Receipts

Fines	10,757.80	
Copy machine/computer	1,234.87	
Reimburse petty cash	394.56	
On-line searches	117.66	
Non-resident cards	60.00	
Miscellaneous	1,562.05	+(14,126.94)

Disbursements

Materials	9,202.04	
Supplies	5,061.91	
Food Pantry	517.00	
Automation	780.52	
Equipment	550.00	-(16,111.47)
Balance as of June 30, 1992		1,336.68

FINES - SAVINGS

Balance as of June 30, 1992		7,029.92
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BEULAH \$3.000 CD

Interest income 1991		104.30
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WATSON \$25,000 CD

Interest income 1991		1,156.01
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Respectfully submitted,		
Ellen Dube, Chairperson	Margaret Ham	Christine Mauser
Patricia Heinrich, Treasurer	Linda Theroux	

NASHUA REGIONAL PLANNING COMMISSION

1992 ANNUAL REPORT

The needs of our region and its municipal jurisdictions were clearly reflected in NRPC's two highest priorities for 1992: the establishment of the regional Center for Economic Development and the completion of the Nashua Area Transportation Study (NATS) update.

On the former, in tandem with the City of Nashua, local business leaders, the area Chamber of Commerce and our member communities, we committed our time and energy toward the dual objectives of organizing a public/private economic partnership to benefit the entire region and creating a service and information center to assist existing as well as emerging businesses. The Center became a reality in 1992, and I want to take this opportunity to acknowledge Merrimack as among the first of our towns to join this very worthwhile regional initiative.

On the latter, after almost two years of exhaustive data collection and analysis plus the calibration of a sophisticated traffic model, we have completed a comprehensive long range transportation plan for the region. Recognizing the critical need to improve our highway network while we continue to pursue alternative modes, the NATS update will serve as the blueprint for investment in this critical aspect of our economic infrastructure.

This past year we also added another new item to our work program: staffing a regular forum on local cable television service. Merrimack shares the same cable operator as a majority of our other towns, although under separate franchise agreements. Many of our selectmen have agreed that municipal needs as well as consumer interests can be best served through a joint negotiating strategy.

One of our more significant local assistance projects of the past year involved working with the Merrimack Conservation Commission to complete a comprehensive wetlands inventory, to conduct a wetland evaluation pilot study and to record and display the information collected in pursuit of prime wetland designation for the town's most critical wetlands.

A summary of our other key accomplishments for 1992:

Data Services

With the arrival of the 1990 Census information, and in our role as a Regional Data Center for the U.S. Bureau of the Census, we equipped NRPC to more quickly respond to the information needs of Merrimack residents and businesses through the organization and distribution of a wide variety of data. Also, an important tool created this past year was the integration of all

Census tract and block boundaries into our geographic information system to allow for immediate geographic referencing of all Census data.

Merrimack River

We completed another phase in our Merrimack River Corridor Management Program working with Merrimack and the other three riverfront communities to evaluate local regulations on stormwater management, erosion control, wetland protection, groundwater management and shoreland protection. In addition, we developed and implemented a volunteer river water quality monitoring program, and we prepared and distributed educational materials on household water pollution reduction.

Major Transportation Projects

We continued to work with local, state and federal officials to spur the implementation of this region's most significant highway projects including the Everett Turnpike widening, the Circumferential Highway and the Route 101A Bypass. NRPC also contributed to the preparation of the environmental impact statements for both the Circumferential and 101A, and we encouraged and coordinated public participation for the projects.

Planning Board Training

In addition to our annual workshop series — in 1992 we held a very popular session entitled “Common Ground: Coexistence of the Planning Board and the Zoning Board of Adjustment” — this past year we produced our first educational video, “Site Plan Review: The Basics”, with multiple copies available for circulation.

Solid Waste

In pursuit of a long range intermunicipal solution to the problem of municipal solid waste disposal, we worked with both the regional Solid Waste Management District and the City of Nashua to investigate the feasibility of an integrated waste management project; and we established our agency as liaison between our communities and the Governor's Recycling Program.

Household Hazardous Waste Collection

In conjunction with the Solid Waste Management District, our staff conducted two very successful events: a Spring “paint only” collection in Nashua and a comprehensive collection at four sites around the region in the Fall, including one in Merrimack.

Regional Historic Resources

Recognizing the wealth of historic buildings and sites found in our communities as well as the threat to their preservation, we completed an historic

resources assessment of the region and produced a report that also includes local histories and a description of local architectural styles. For Merrimack, staff produced a parcel coded historic resource inventory that has been mapped and included in our geographic information system.

Heritage Trail

In 1988, the idea of a continuous trail from Massachusetts to Canada was formally authorized by the N.H. Legislature; and over the course of the last year NRPC has been working both as a member of the state's Heritage Trail Advisory Committee and with our interested communities like Merrimack to plan for local trail segments along the Merrimack River.

Geographic Information System

To enhance our capacity for computer based mapping and information management, we continued to invest in our G.I.S. through the creation of additional data layers — including road networks, surface water, traffic zones, land use, zoning, Census boundaries and aquifer resources. In addition, we worked with Merrimack staff to complete a real property tax parcel overlay and data file demonstration project for a portion of the town.

Traffic Count Program

With counters at over 100 locations, we maintained a regional traffic count system to provide the most accurate and current data to meet local, state and regional needs; and we published our annual summary report that is distributed to our member communities.

Flood Plain Management

In conjunction with the NH Office of Emergency Management, we provided assistance to Merrimack and a number of other communities participating in the National Flood Insurance Program including assessments of flood prone areas, reviews of current regulations and suggested revisions to existing ordinances.

Let me close by putting in a pitch for regionalism . . . Just as important as the services that we provide, a significant part of NRPC's mission is getting people to appreciate that we all could be better off, if only a little bit, with more intermunicipal cooperation and more thoughtful coordinated planning. I am pleased with the progress we have made in 1992.

Respectfully submitted,
Don E. Zizzi
Executive Director

PARKS AND RECREATION

1992 ANNUAL REPORT

It has been another productive and successful year for the Parks and Recreation Department. Major accomplishments in '92 were:

- Installation of town water at Wasserman Park
- A new dock has been completed on the lake front at Wasserman
- New soccer field at Reeds Ferry has been completed
- A new picnic area at Wasserman Park is in use.
- Completion of public restrooms with handicap access at the lake front at Wasserman
- Completion of ramps on buildings at Wasserman for handicap accessibility

During this past year we became involved with the Merrimack Community Theatre. Through this involvement, The first annual "Haunted Hayride" put on by the children of MCT in conjunction with the Parks and Rec. Dept., was a huge success. The success of this venture has led to the formulation of MY ACT (Merrimack Young Actors Community Theatre). This new group, with the cooperation of the Parks and Recreation Department, will be producing and performing an annual "Theatre Festival" for the community.

All of our programs this summer were filled to capacity. We are looking into expanding the summer programs to better serve everyone. Many private businesses and public organizations used the Park facilities for their programs and outings. Winter programs are under way and we will be holding the February and April school vacation camps again this year.

Department goals for the coming year include, but are not limited to:

- Advertising and promotion of Wasserman Park
- Proper development of recreational field space
- Acquisition of indoor program space
- Meet the recreational needs of the entire community
- Maintain a good, solid working relationship with the MYA, schools, our senior citizens and all community organizations

In closing, I'd like to share a quote from Henry David Thoreau's Huckleber-

ries. Some of us who work for the department, with the Wasserman Park Master Plan Committee and the Parks and Rec. Committee have come to consider this quote our unofficial motto:

"I think that each town should have a park, or rather a primitive forest, of five hundred or a thousand acres, either in one body or several - where a stick should never be cut for fuel - nor for the navy, nor to make wagons, but stand and decay for higher uses - a common possession forever, for instruction and recreation."

Respectfully submitted,
Michael A. Housman
Operations Administrative Supervisor

———— **PARKS AND RECREATION DEPARTMENT** ————

Michael Housman, Operations Administrative Supervisor
Sybil Spence-Rocca, Facilities Coordinator
Perley (Barney) Rogers, Maintenance Supervisor
Thomas Hudon, Maintenance I
Steven Curtis, Maintenance I

———— **PARKS AND RECREATION COMMITTEE** ————

Joseph Martel, Chairman
Drusilla Movizzo, Vice Chairman
Michael Lindsay, Secretary
Laura Jaynes
C.B. deVogal
Michael Downs
Larry Dardzinski
Philip Dube
Diane Pearce
John Francis, Selectman Rep.
Paul Norwalt, MYA Rep.
Charles Mower, School Board Rep.

MERRIMACK PLANNING BOARD

1992 ANNUAL REPORT

Although there were no major new land use projects brought before the Planning Board in 1992, there was an increase in the number of conceptual discussions held and in the total number of matters presented to the Board. This marks the third consecutive year in which the number of building permits issued have increased over the previous year. The Board began its final year of a three-year program of updating the Town's Master Plan and has approved a new edition of the Subdivision Regulations.

The Merrimack Planning Board held 37 publicly advertised meetings during 1992, for a total of 132 individual hearings. The Board acted on applications for 41 residential projects, 35 commercial projects, and 17 industrial projects. The Board held 15 hearings on long-range planning items including the Master Plan, the Zoning Ordinance, the Subdivision Regulations, the Capital Improvement Program, the Heritage Trails System, and Regional Impacts Legislation. There were 21 conceptual discussions at which the Board gave advice to citizens. The remainder involved workshops on administrative matters, litigation, and the annual reorganization meeting.

Public hearings resulted in approval or re-approval for 96 conventional subdivision lots, 34 non-residential site plans, and 4 Home Occupations. The Board posted 3 surety bonds for road and sewer construction, reduced 1, released 6, and called 3. Several land use developments have been newly bonded and have commenced or resumed the building of new homes.

The Planning Board took action on several long-range planning items:

- 1) Continuing its work with the Nashua Regional Planning Commission to update the Town's 1982 Master Plan, the board held 5 meetings to consider Demographics, Housing, Community Facilities, and Future Land Use. The Board has now reviewed all elements of the Master Plan and expects to hold a public hearing leading toward acceptance of the new Master Plan in 1993.
- 2) The Board held a public hearing and approved several changes to the Subdivision Regulations specifically with regard to Road and Utility Standards. The changes reference current industry standards, incorporate new roadway and driveway cross-sections, include guidelines for both open and closed drainage systems, and suggest options for the construction of pedestrian ways (sidewalks).

- 3) The Board considered 9 proposals for modifications to the Zoning Ordinance, all 9 of which were acted upon favorably at Town Meeting. These included a change of zone from Residential to General Commercial at Greeley and Griffin Streets, allowance for Accessory Apartments within a single-family home, reduction in parking required for restaurants with less than 1300 square feet of area, and clarification of terms frequently used in the Ordinance.
- 4) The procedures used by the Planning Director, the Zoning Administrator, the Health Officer, and the Code Enforcement Officer were reviewed by the Board in workshop sessions. This review was undertaken to insure that bonding, site and subdivision plan review, septic system and other environmental investigations, and the issuance of building permits and certificates of occupancy were carried out in compliance with the recommendations of the Board. Also discussed at these workshops was the conversion of all Planning Board, Zoning Board of Adjustment, and building permit files from name to tax parcel number. This effort has become necessary to more effectively file and retrieve data related to over 9,500 parcels of land in the Town. The Planning Department is currently creating computer databases by parcel for all Zoning Board and Planning Board decisions and the Building Division of the Fire Department is creating databases for all building permit files.
- 5) The Board was briefed on the NH Heritage Trails Program and its potential for development in Merrimack. The Board indicated support for the concept of a trails system and requested that a more definitive plan be presented.
- 6) The Board reviewed the recently enacted state "Regional Impact" legislation with the Nashua Regional Planning Commission and agreed to cooperate with surrounding communities to implement this law. The intent of the law is to encourage communities to alert one another on hearings on developments which may affect another community's well-being.

The Planning Board continued to work with the NH Department of Transportation, the Legislative Delegation, the Board of Selectmen, the Conservation Commission, and other Town groups. The Board has worked closely with the Department of Transportation regarding location of the Route 101A Bypass Corridor and its connection to the industrial lands in Merrimack. The Board has expressed concern relative to the changes being suggested for the

Nashua-Hudson Circumferential Highway as it involves lands in the south-eastern portion of Merrimack. As the year closed, a public hearing was scheduled for early 1993 following disclosure by the NHDOT of their preferred route for the highway. Reconstruction of the Greeley Street Interchange (Exit 11) by the NH DOT is well underway and expected to be completed by July, 1993.

The Depot Street boat access point to the Merrimack River continues to move closer to construction. A Purchase and Sales Agreement has been worked out to permit the Town to purchase land from the Guilford Transportation Company (owners of the railroad); there remain several legal and administrative hurdles to surmount, but it is expected that agreement with Guilford will be reached soon and construction work will begin in 1993.

Edward Silva continued in his appointment as the Selectmen’s representative to the Planning Board. Nelson Disco was re-elected Chairman and John Segedy was re-elected Secretary at the annual reorganization meeting which took place on June 9, 1992.

The Board also wishes to thank its staff, Charles Watson, Planning Director; Jean Weston, Acting Zoning Administrator and Secretary to the Board, and Evelyn Gillis, Bond Manager, for their capable assistance during the year.

Respectfully submitted,
Nelson R. Disco, Chairman

MEMBERS OF THE BOARD

**EXPIRATION
DATE OF TERM**

Nelson R. Disco, Chairman	April 1993
John J. Segedy, Secretary	April 1995
Arthur L. Gagnon	April 1993
Richard W. Barry	April 1994
David L. Christensen	April 1994
Robert J. Boisvert	April 1994
Edward J. Silva	May 1993

MERRIMACK POLICE DEPARTMENT

1992 ANNUAL REPORT

This report summarizes the activities of the Merrimack Police Department for calendar year 1992.

Our main goal is to continue to provide the best possible protection and response to calls for service from all residents of the Town.

We pledge to coordinate our efforts to meet the special needs and conditions that exist within the community. We will continue to provide the public with the information it needs regarding crime, arrests and activity within the community so they can properly evaluate the criminal justice system that serves them. This information contributes to the community's knowledge and understanding of the police role.

We again thank you for your support and guidance during 1992, and once again ask for your support in 1993.

Sincerely,
Joseph R. Devine
Chief of Police

———— CHIEF OF POLICE ————

Joseph R. Devine

———— PATROL ————

Deputy Chief William Mulligan - Patrol Commander

Lt. Robert Ritchie - Shift Supervisor

Lt. Paul Stavenger - Shift Supervisor

Lt. Michael Milligan - Shift Supervisor

Sgt. Lawrence Westholm - Asst. Shift Supervisor

Sgt. Michael Dudash - Asst. Shift Supervisor

Sgt. Mark Doyle - Asst. Shift Supervisor

Off. Brian Boulay

Off. Timothy Connell

Off. Richard Desmond

Off. Daniel Edmonds

Off. Dennis Foley

Off. Dean Killkelley

Off. Walter Kwiecinski

Off. Ronald LeVierge

Off. John Maille

Off. Christopher Morency

Off. Michael Murray

Off. Scott Park

Off. Paul Poirier

Off. Carl Scott

Off. Kenneth Stimson

Off. Paul Trepaney

———— **CRIMINAL INVESTIGATION UNIT** ————

Det/Lt. William Miller - Unit Commander
Det. James Hughes
Det. Peter Albert
Det. Theodore Curtis
Juv/Det. Ronald Ketchie

———— **ADMINISTRATIVE SERVICE DIVISION** ————

Lt. Thomas Iverson Jr. - Department Prosecutor
& Department Training Officer
Off. Bradford Cross - Community Service Officer
Carol Yule - Secretary to the Chief
Barbara Mitchell - Secretary to the Detective Unit
Joan Vasco - Records
Judy York - Records
Kathleen Hart - Records

———— **ANIMAL CONTROL UNIT** ————

Maureen Minton - Animal Control Officer
Willard Brown - Part-time Animal Control Officer

———— **SPECIAL POLICE OFFICERS** ————

S/O Darren Cossette	S/O William McGowan
S/O Alan Doty	S/O Kennedy Richard
S/O Lawrence Doty	S/O Denise Roy
S/O Arthur Dunn	S/O Erik Sobel
S/O Mary Vandermeer	

———— **SCHOOL CROSSING GUARDS** ————

Roy Ingerson
Ellen White

———— **MERRIMACK POLICE PATROL DIVISION** ————

The most visible unit of the police department is the Patrol Division or the men in the black and whites.

These highly trained professionals are the first responders in all 911 calls such as burglary in progress, medical emergencies, or any other problem. They are also the responders when your vehicle is in the shopping center with your keys locked inside or any other non-emergency request for service.

The patrol division is made up of 23 full-time officers supplemented by 9 Special Officers. They patrol our community twenty-four hours each day, three hundred and sixty-five days each year.

———— PATROL DIVISION ACTIVITY AND SERVICE FOR 1992 ————

During 1992 your Police Department responded to a total of 11,042 requests for police service.

Requests for service by beats:	1992	1991
Beat #1	2,524	2,343
Beat #2	4,165	4,330
Beat #3	2,850	2,536
Beat #4	1,503	1,501
	<u>11,042</u>	<u>10,710</u>

Requests for service by time of day:		
0700 - 1500 hours	4,540	4,072
1500 - 2300 hours	4,415	4,508
2300 - 0700 hours	2,087	2,262
	<u>11,042</u>	<u>10,710</u>

Other police activity:		
Ambulance Assists	682	599
Bomb Threats	4	1
Fire Department Assists	684	1,061
Animal Complaints	812	728
Bank Escorts	47	106
Missing Persons	58	38
House Checks	559	436
Unsecured Premises	152	216
Good Morning Calls	1,972	2,154
Motor Vehicle Lockouts	173	250
Bank Checks	119	197
Burglar Alarms Answered	689	636

———— CRIME FACTORS ————

The presence of crime is a matter of serious concern not only to the law enforcement profession, but to society at large. Some factors affecting the volume and type of crimes occurring from place to place are:

- Population density and degree of urbanization in a given area.
- Stability of populations with respect to residents' mobility, commuting patterns and transient factors.
- Modes of transportation and highway system.
- Economic conditions, including income, and job availability.
- Family conditions with respect to divorce and family cohesiveness.
- Effective strength of law enforcement agency.

- Attitudes of citizenry toward crime.
- Crime reporting practices of citizenry.

———— **CRIMES CLEARED BY POLICE IN 1992** ————

A crime is cleared when at least one person is arrested, charged with the commission of the offense, and turned over to the courts for prosecution. Several crimes may be cleared by the arrest of one person, while the arrest of many persons may clear only one crime. The police may also clear a crime by exceptional means when some element beyond the control of law enforcement precludes the placing of formal charges against the person. Examples of an exceptional clearance would be the death of the offender, or the victim’s refusal to cooperate with police.

The national average of crimes cleared remains consistent at approximately 21% of all part #1 crimes.

Activity identified through our record system as cleared in 1992 is as follows:

		1992	1991
Part #1 crimes cleared	=	35%	32%
Part #2 crimes cleared	=	61%	51%
Total Part 1 & Part 2 crimes cleared	=	50%	47%

Of particular interest to the citizens of our Town are crimes against the person and crimes against the property of another. Theses crimes are classified as Part #1 and Part #2 crimes and are reportable to the State of New Hampshire each month.

Part #1 Offenses

	1992			1991		
	Reported	Cleared	Unfounded	Reported	Cleared	Unfounded
0100 Murder	0	0		1	1	
0200 Rape	2	2		4	3	1
0300 Robbery	4	2		0	0	
0400 Assault	7	7		2	1	
(Aggravated)						
0500 Burglary	84	16		80	22	2
Residence	51	9		60	17	
Non-residence	33	7		20	5	

Part #1 Offenses (Cont.)**1992****1991**

	Reported	Cleared	Unfounded	Reported	Cleared	Unfounded
0600 Larceny	313	59	6	288	46	2
Over \$50	200	41	4	157	15	2
Under \$50	113	18	2	131	31	
0700 Auto Theft	13	3		21	5	1
0800 Assault (Simple)	90	88		71	69	1
0900 Arson	3	2	1	0	0	
	<u>516</u>	<u>179</u>	<u>7</u>	<u>467</u>	<u>147</u>	<u>7</u>

Part #2 Offenses**1992****1991**

	Reported	Cleared	Unfounded	Reported	Cleared	Unfounded
1000 Forgery & Counterfeiting	10	2		9	3	1
1100 Fraud	22	10		30	22	
1200 Embezzlement	0	0		0	0	
1300 Possessing Stolen Property	5	4		9	8	
1400 Criminal Mischief	289	32	3	284	21	
Over \$100	99	27	3	80	17	
Under \$100	190	5		204	4	
1500 Weapons - Carrying & Possessing	3	3		3	3	
1600 Prostitution	0	0		0	0	
1700 Sex Offenses	30	2	4	31	8	5
1800 Narcotic Offenses	43	43		52	51	
1900 Gambling Offenses	0	0		0	0	
2000 Offenses Against Family & Children	7	3	1	13	4	
2100 OUIL (Under the influence of intox. liquor)	57	56	1	74	73	1
2200 Liquor Law Violations	79	79		65	65	
2300 Intoxication	44	44		39	39	
2400 Disorderly Conduct	18	14		15	11	
2600 Other Offenses	225	211		192	109	
	<u>832</u>	<u>508</u>	<u>9</u>	<u>816</u>	<u>417</u>	<u>7</u>

Total Part #1 and Part #2 = 1,348 or 50%

Traffic Accident and Traffic Enforcement Summary

Accident Summary

	1992	1991
Fatal Accidents	0	1
Personal Injury Accidents	93	98
Investigated Property Damage Accidents	373	379
Non-investigated Accidents	52	87
	<u>518</u>	<u>565</u>

Enforcement Summary

Motor Vehicle Summons	1,835	3,351
Summons Issued at Accidents	30	24
Summons Issued with Reports	191	258
O.U.I.L. Arrests at Accidents	14	7
O.U.I.L. Arrests (non-accident)	56	74
Parking Enforcement	90	47
Traffic Warnings Issued	5,396	5,391
D.E. Tags Issued	701	860
	<u>8,313</u>	<u>10,012</u>

ANIMAL CONTROL OFFICER'S REPORT 1992

	1991	1992
Animal Complaints	728	812
Cruelty Reports	7	9
Bites Reported	14	28
Abates Served	11	13
Running at Large	127	160
Nuisance Offense	26	21
Menace Offense	10	2
Vicious Offense	2	10
Summons Served	36	29
Stray Farm Animals	5	7
Wild Life Calls	110	159
Dogs Impounded	121	129
Dogs Released to Owners	117	120
*Dogs Adopted	15	10
*Dogs 10-2/Taken to N.H.S. for Cremation	5	5
*Dogs released to N.H.S.	10	3
Cats Impounded	43	7
*Cats Released to Owner	6	2
*Cats Adopted	8	3
*Cats Released to Kitty Angels	20	0
*Cats 10-2/Taken to N.H.S. for Cremation	38	38
*Cats Released to N.H.S.	18	11

* NOTE: More explicit categories as of March 1991

REPORT FROM THE NARCOTICS UNIT

During the year 1992, the Narcotics Unit participated in 36 arrests involving drug violations within the Town of Merrimack. 16 misdemeanor charges and 24 felony charges were filed against these individuals, involving sale, possession, conspiracy and possession with intent to sell various illegal drugs.

In addition to this, the Merrimack Narcotics Unit participated in investigations in Londonderry, Bedford, Milford and Massachusetts, which resulted in the arrests of approximately 12 other individuals on various narcotic violations.

This year the Unit participated in the execution of 4 search warrants, which resulted in the arrests of numerous individuals and the seizure of 4 cars, cash, and other property in excess of \$12,000, all in violation of the Controlled Drug Act.

Our unit worked in cooperation with other drug units from the State of New Hampshire, Federal drug agencies and local departments in the identification, arrest and prosecution of a number of individuals from outside the Merrimack area.

The main goal of this unit is the investigation of violations of the Controlled Drug Act, which often involves such activities as surveillance, undercover drug operations, and preparation of search warrants. Our main asset in this endeavor has been the citizens of Merrimack who provide us with the information pertaining to drug related activity.

Merrimack requested and received funds this year which enabled us to assign one officer to the New Hampshire Drug Task Force. With this officer assigned to the Task Force, we were able to better request and receive priority assistance from this state unit on our local investigations.

The Merrimack Drug Unit conducted approximately 130 drug investigations and gathered several hundred pieces of intelligence information from Crimeline callers, informants, concerned citizens and other local police agencies.

This unit, along with out D.A.R.E. program and other drug-related school activities, play a very important role in helping us towards our goal of making Merrimack a drug-free community.

To categorize the arrests and drug investigations in 1992:

Drug Investigations	130
Felony Drug Charges Filed	24
Misdemeanor Drug Charges Filed	16
Search Warrants Effectuated	4
Search Warrants Effectuated Outside Our Jurisdiction	4
Arrests Outside Our Jurisdiction	12

———— **MERRIMACK COMMUNICATIONS CENTER** ————

———— **SUPERVISOR** ————

Paul J. Bolieau

———— **DISPATCHERS** ————

Joseph Anello

Judy Decato

Michele Dudash

Jerri Landis

John Spence

In Case of Emergency: If your telephone exchange begins with

424 or 429, dial 911

all others dial 424-2222

For Business Dial:

424-2378 or 424-3774

———— **COMMUNICATIONS CENTER ACTIVITY DURING 1992** ————

Telephone Calls Placed	8,154
Telephone Calls Received	66,214
Radio Transmissions	296,125
Burglar Alarms Answered	689
Good Morning Calls	1,972

During 1992 we saw a slight increase in most categories of items handled by the Communications Center. Other than that, compared to the major problems we incurred in 1991, 1992 was a rather quiet year. We continued the town-wide project of updating radio equipment with the goal of having all radios standardized. We also continued with the enhancement of the in-house computer system in order to better serve the citizens of Merrimack and make the dispatching of emergency services simpler. Several dispatchers attended various schools during the year as well as all dispatchers being recertified on the SPOTS computer. In closing I would like to thank the Town Manager and the Board of Selectmen and all department and division heads for their continued support in making the Communications Center one of the best in the state.

1992 ANNUAL REPORT

As we move into the nineties, the Department of Public Works continues to develop and implement programs to enhance and protect the investments we have made in our infrastructure which serves us in our daily life. During this past year, a number of improvements were made to our facilities including local drainage projects, reconstructing Clay Street, reconstructing a section of Baboosic Lake Road, continued our annual Roadway Pavement Management Program, and installed improvements at our Wastewater Treatment Plant to reduce energy consumption.

One of the largest issues facing this Town in this decade will be the management of our solid waste. Every pound of trash we produce carries both a financial and environmental liability. With the ultimate closure of our landfill, we need to continue to develop and implement our integrated solid waste management approach to this challenge.

Recycling is a key element to that approach. This past calendar year we recycled over 1.8 million pounds of material; an increase of over 40 percent from the previous year. Other key elements of our approach is to reduce the volume of solid waste we generate, and to compost the organic fraction of our waste stream such as leaf and yard waste. Together, these elements, reduce our dependency on our landfill so that we may extend its life and be well positioned when it becomes necessary to close it and depend upon a more costly disposal option.

While solid waste management is a critical issue we will face in the upcoming years, our other divisions continue to provide service to the community. Some of the accomplishments for each division is listed below.

ADMINISTRATION/ENGINEERING DIVISION

- Technical advisor to Nashua Regional Planning Commission, Nashua Area Regional Transportation Committee, and Nashua Regional Solid Waste District.
- Coordinated with New Hampshire Department of Transportation regarding construction of Exit 11 Interchanges including sewer upgrade, design of Camp Sargent By-Pass, Planning for N.H. Route 101A ByPass, and design of the Nashua-Hudson Circumferential Highway.

- Technical advisor to the Merrimack Solid Waste Advisory Committee, Merrimack Village District Advisory Committee, and Merrimack Master Plan Committee.
- Coordinated with New Hampshire Department of Environmental Services and Environmental Protection Agency regarding the New Hampshire Plating Superfund site.
- Designed improvements to Clay Street and Baboosic Lake Road.
- Continued evaluations of the sanitary landfill and solid waste disposal options.

HIGHWAY DIVISION

- Administered Operation Brightside Program which continued to expand trails and picnic areas at Twin Bridge Park.
- Reconstructed Clay Street including installation of storm drainage and under drain systems.
- Implemented a program to recycle old pavement and utilize the material for making temporary winter roadway repairs.
- Assisted the Parks and Recreation Department with improvements to Wasserman Park.
- Reconstructed a section of Baboosic Lake Road including installation of cross culverts.
- Completed centerline pavement markings on all arterial and collector roads including stop bars, and cross walks.
- Continued crack sealing on U.S. Route 3, Camp Sargent Road, and a portion of Seaverns Bridge Road.
- Implemented a computer based Roadway Pavement Management Program.
- Swept all Town roads.
- Maintained all Town cemeteries.
- Completed 100 field inspections for Certificates of Occupancy.
- Issued, inspected and administered 104 applications and permits to work within the Town's right-of-way.
- Responded to 570 service requests.

SOLID WASTE DIVISION

- Increased recycling by 40 percent at the Recycling Facility.
- Developed recycling programs for mixed office paper and magazines.
- Continued yard waste windrow composting program diverting and revising this material. Typically, yard waste constitute about 17% of the waste stream.
- Hosted Household Hazardous Waste Collection Days.
- Continued extended service hours coinciding with daylight savings time.
- Continued recycling automotive wastes including used oil, antifreeze and batteries.
- Continued publishing newsletter and public education program.

EQUIPMENT MAINTENANCE DIVISION

- Continued to maintain, repair and service Town owned fleet trucks, equipment and cars including the Merrimack Village District fleet.
- Volunteered time to rebuild the Police D.A.R.E. car.
- Assisted during winter snow and ice storms.
- Continued State inspections and emission testing of all Town owned vehicles.
- Assisted the Highway Division, Solid Waste Division, Police Department and Merrimack Village District in purchasing equipment and vehicles.

BUILDING AND GROUNDS DIVISION

- Continued to administer Community Service Program in conjunction with Merrimack District Court and Probation Department.
- Old Town Hall lobby remodeled.
- Repainted various offices in New Town Hall.
- Maintained and repaired Town Halls, Police Station, Kent Building, MYA and made various repairs to Adult Community Center.
- Five flowering crabapple trees were planted on the Town Hall oval.

WASTEWATER DIVISION

- The Wastewater Treatment Facility collected and treated approximately 1.1 billion gallons of wastewater with ninety eight percent removal for

biochemical oxygen demand and suspended solids. The facility also received and treated approximately 4 million gallons of septage.

- Completed installation of a fine bubble diffuse aeration system reducing energy consumption for this unit operation by 40 percent.
- Reduced ammonia and phosphoric acid consumption through improved effluent monitoring.
- Initiated computer based Collection System Inventory and Maintenance Schedule.
- Received training for hazardous material response including development of chemical release response plan and participation in Local Emergency Planning Committee.

COMPOST DIVISION

- Received approval from Massachusetts Department of Environmental Protection to market 40,000 cubic yards of stockpiled compost.
- Produced approximately 24,000 cubic yards of compost; screened and marketed approximately 3,000 cubic yards of compost.

In closing, the Department appreciates the support and guidance the Town has provided this past year. We look forward to serving you in the upcoming years.

Respectfully Submitted,
Earle M. Chesley, P.E.

MERRIMACK DEPARTMENT OF PUBLIC WORKS

Director of Public Works
Earle M. Chesley, P.E.

Secretary
Rebecca Starkey

HIGHWAY DIVISION

Assistant Director of Public Works/Highways & Construction
John M. Starkey

Highway Superintendent
Bruce Moreau

Highway Foremen
Joe Tomolonis
Boyd E. Trask

Robert Brooks, Equip. Oper. III
Robert Burley, Equip. Oper. I
Steven Curtis, Equip. Oper. I
William Drohan, Equip. Oper. II
Bruce Evans, Equip. Oper. I
Steven Gallagher, Equip. Oper. I
Lawrence Gay, Equip. Oper. II
William Gilbody, Equip. Oper. I
Thomas Hudon, Equip. Oper. I

Donald Larouche, Equip. Oper. I
Richard Letellier, Equip. Oper. I
Robert Lovering, Equip. Oper. I
Dennis Maglio, Equip. Oper. I
Joseph Maguire, Equip. Oper. III
John Ramos, Equip. Oper. I
Jeff Strong, Equip. Oper. I
Robert Sullivan, Equip. Oper. II

Dispatcher

Sandra Lawlor

Secretary

Suzanne Gerow

———— **EQUIPMENT MAINTENANCE DIVISION** ————

Equipment Maintenance Superintendent

Rossiter R. Holt, Jr.

Ronald Bergeron, Mechanic II

James Graham, Mechanic II

Brian Friolet, Mechanic II

Sam Walker, Mechanic I

———— **SOLID WASTE DIVISION** ————

Solid Waste Foreman

Steven Doumas

Scale Operator/Secretary

Marjorie Allgaier

Kenneth Mason, Equip. Oper. III

Earl Dubois, Equip. Oper. III

John Murray, Recycling Attendant

Eric Streeper, Recycling Attendant

———— **BUILDING GROUNDS & MAINTENANCE DIVISION** ————

Custodian Maintenance Supervisor

Philip Meschino

Part-time Custodians

James Marty

Steven Cook

Daniel Ketchie

John Povilan

———— **WASTEWATER DIVISION** ————

Assistant Director of Public Works/Wastewater Division

Larry R. Spencer

Chief Operator

James E. Taylor

Assistant Chief Operator

Wayne Johnson

Maintenance Manager

Lee Vogel

Sewer Inspector

Donald A. Hamel

Laboratory Manager

Sharan Facticeau

Industrial Wastewater Pretreatment Manager

Roger Descoteaux

Secretary

Becky Sullivan

Richard Blanchard, Operator II/Lab. Tech.

Cecil Peters, Operator II

James Fogg, Operator II

James Davala, Operator I

Thaddeus Gill, Operator I

David Lyons, Operator I

William Adams, Operator I

David Evans, Operator I

Donald Doucette, Mechanic II

Robert MacGrath, Mechanic II

James Dwire, Mechanic II

Lindsay Wilson, Mechanic II

Stephen Garczynski, Mechanic I

David Blaine, Operator I

———— **COMPOST DIVISION** ————

Compost Foreman

James Butler

Wilfred Patrick, Equip. Oper. II

The Proper Place
TO BUY YOUR
Boots, Shoes ^{and} Rubbers!

— IS AT —
FRANK L. DOWNS'

THE RELIABLE BOOT AND SHOE DEALER,
790 Elm Street, Manchester, N. H.

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CORNER ELM AND HANOVER SREETS,
MANCHESTER, N. H.

Organized under Special Charter Granted by New Hampshire
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Savings Deposits, Free of all Taxes.***

Allow Interest on Daily Balances subject to check.

Make Collections of Drafts, Notes, Dividends and Coupons, and
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UNDER SUPERVISION OF NEW HAMPSHIRE BANK COMMISSIONERS.

HON. JAMES F. BRIGGS, PRESIDENT.

ALPHEUS GAY, VICE PRESIDENT.

ALONZO ELLIOTT, TREASURER.

Reprinted from the 1890 Annual Report
of the Town of Merrimack

BOARD OF SELECTMEN

1992 ANNUAL REPORT

As the severe economic recession in New Hampshire continued unabated into 1992, your Board of Selectmen concentrated heavily on devising proactive solutions to the problems immediately facing us while continuing to prepare for the future. Despite the bleak economy, a number of positive goals were achieved.

INFRASTRUCTURE/TRANSPORTATION

1. Camp Sargent Road Bypass. The New Hampshire Department of Transportation has completed the design plan for this project, and has announced an intention to advertise for bids in April 1993. The entire project should be completed by early 1995.
2. Circumferential Highway. The Board of Selectmen continues to oppose the NH Department of Transportation's preferred route (Alternate 8) because of its severe impact on the Nashua Fish and Game Association's unique facilities. Currently, the NHDOT is working with the association to re-design the route and mitigate the impact. However, the Environmental Protection Agency's opposition to Alternate 8, coupled with much public opposition in other communities, indicates that much time will pass and many changes may occur before the first spade of earth is turned.
3. Exit 11/Greeley Street/Continental Boulevard. The state project involving widening of the underpass and the upgrading of the entire interchange is near completion. Final work is planned for the spring of 1993. When completed, this project should be of great benefit to Merrimack and serve us well for years to come.
4. Local Infrastructure. Although much of the scheduled repair and maintenance on local roadways had to be deferred due to the economy, we were able to rebuild one of the worst portions of Baboosic Lake Road, to include the installation of new culverts. We also installed a drainage system underneath Clay Street and repaved it, thus eliminating both a long-standing pavement problem and the cause of its rapid deterioration. The purchase of a "hot box" has allowed us to recycle old asphalt for use in patching. This has not only cut expenses, but the hot recycled asphalt has proven to be a more durable patch than purchased cold patch.

We also accomplished much crack sealing on many of the town's roadways. Currently, plans are being made to accomplish the deferred work before more deterioration can occur.

ECONOMY

Because of the economic problems we continue to experience, the Board of Selectmen has worked hard to encourage economic development to create more jobs in Merrimack. We are one of the sponsors of the Center for Economic Development under the auspices of the Nashua Regional Planning Commission, and, through this program, several small businesses in Merrimack have been assisted through the intricate process of applying for federal funds to expand their workforce. We have also continued the Job Pool in Town Hall. Staffed by volunteers under direction of the Welfare Administrator, this program is free to Merrimack residents. Employers wishing to hire new employees and residents who are seeking work are matched up from our data base, thus providing a shorter time frame to fill a position. So far, over thirty residents have found employment through the Job Pool. We wish to extend special thanks to Louise Hickey, whose tireless efforts through many hours have made this program work.

SOLID WASTE/RECYCLING

As in previous years, the management of our waste stream is of the highest priority. Closure of our landfill still looms on the near horizon. Once the landfill is closed our disposal costs will increase significantly, so it is imperative to reduce, recycle, and compost as much of our waste stream as we can practically accomplish.

To extend the life of the landfill while benefiting the environment, we have continued to seek ways to recycle more material and put less "in the hole" at the landfill. We are very pleased to report that recycling has increased by 32% at the recycling facility, while operating costs have been reduced by more than 30%. This increase is due in large part to the increased cooperation by our residents, who are making ever stronger efforts to recycle their waste. Also, we have located markets for more materials, and we are now able to accept many more types of material at the recycling facility. We have also begun a composting program for yard waste (grass, leaves, pine needles, etc.), which again removes a significant amount of waste material from the stream filling up the landfill. Almost 17% of a municipality's waste stream can be yard waste.

WASTEWATER

The disposal of the sludge generated by the wastewater treatment plant has always been a major problem since closure of the incinerator in March of 1982 due to its excessive operating costs. Since that date, we have composted our sludge through static pile composting, which requires a mixture of sludge and a bulking agent (wood chips) and constant aeration and mixing to achieve compost. The resulting compost is very clean and highly desirable, and is offered free to residents and for sale to commercial vendors. Unfortunately, the bulking agent must be screened from the compost before it is usable. In Merrimack's climate, the screening can only be accomplished during the summer months. As a result, we now have mountains of unscreened compost stored several locations. We have reached the point where we must either change our composting method or begin a very expensive process of trucking the sludge to other areas out of town. Research indicates that in-vessel composting will create marketable compost that requires no screening. This process will enable us to dramatically improve the supply of compost to residents, increase our revenues by selling much more on the open market, and eliminate the current piles of unscreened compost. A warrant article to build an in-vessel system for composting will be presented to the voters during the 1993 town meeting.

RECREATION

Improvements continued during 1992 at Wasserman Park. A new dock was installed at the waterfront, and handicapped parking was established near the lakeshore. A picnic area was created by the swimming beach, and a warrant article to dedicate this picnic area to John and Kathleen Zyla will be presented to the 1993 town meeting.

FISCAL

The 1992-93 budget underwent much scrutiny by the Town Manager, the Board of Selectmen, and the Budget Committee prior to its approval by the 1992 town meeting. The approved budget was restricted to the most important expenditures and it contained no "nice to have" items. However, in September of 1992, the town examined both the supplemental budget approved by the Hillsborough County Board of Commissioners and the anticipated shortfall in town revenues, and realized that these conditions would cause an increase in the tax rate when it would be set by the New Hampshire Department of Revenue Administration in October 1992. The

Acting Town Manager, James Pitts, met with all of the department heads during September and pared \$115,100 from the existing budget by making additional difficult reductions and by deferring some items to 1993-94. As a result, the tax rate was kept at \$18.44 per thousand, the same rate as the previous year. Some deferred items, however, will of necessity impact upon the 1993-94 budget.

The Town of Merrimack suffered a devastating loss with the death of Town Manager Daniel C. Ayer, of cancer on December 17, 1992. Dan was forced to take a medical leave of absence in May 1992, but fought his way back to work in October. His return was welcome but all too short, and he succumbed to the disease after a most valiant battle against the illness. His deft handling of sensitive subjects and his unflagging sense of humor is missed by all. We wish to extend our sincere thanks and appreciation to Administrative Services Officer James C. Pitts, who has done an outstanding job serving as Acting Town Manager during Dan's absence and since his passing.

We also wish to offer our sincere thanks for a job well done to Jean Hieken, who retired on March 13, 1992 after almost twenty-four years of dedicated service to the people of Merrimack. Upon her retirement, Jean was working as an accountant in the Finance Administrator's office. Her cheerfulness and helpful attitude are missed, but we wish her all the best in retirement.

In closing, we also must express our great appreciation to the multitude of volunteers who have given so much of their personal time and expertise to the town's boards, committees, and commissions. We also extend special thanks to the town employees who have worked so hard during these difficult times, and to the civic organizations, churches, and, most importantly, to the citizens of Merrimack who have contributed so much of themselves to the operation of the town during this past year.

The Merrimack Board of Selectmen:
Robert W. Brundige, Chairman
John M. Francis
Edward J. Silva
Richard E. Dumont
Leonard C. Worster

SOLID WASTE ADVISORY COMMITTEE

1992 ANNUAL REPORT

The Solid Waste Advisory Committee was formed in the fall of 1991. In 1992, the Committee visited other solid waste facilities and had numerous technical people representing their companies speak with us, aiding in our education of the task that lies before us. The Committee is concentrating on the following areas in their crusade to solve our landfill problems:

Tires — dealing with the tires currently coming into the landfill and the stockpiled tires at the lagoon site.

Education — the community must be made aware of the relationship between recycling and the life of the landfill- that is, the more we recycle, the less we put into the landfill, thus prolonging its life. The more citizens become aware of this, the more they will make the effort to recycle.

Awards — local businesses will be recognized for their recycling efforts. All local businesses and civic organizations will soon be receiving an announcement and the criteria for qualifying for a recycling award. The awards will be presented at the town's annual Earth Day celebration.

Current problems — what we can do now to streamline the daily workings of the facility, and how we can address problems as they arise.

Residuals — what do we do when the landfill is full? Our Committee is investigating other methods of waste management, and weighing the pros and cons of landfill expansion versus contracting outside waste management services.

The Solid Waste Advisory Committee meets on the second Thursday of the month at 7:30 PM at the town hall; interested residents are welcome to attend.

Nancy Toms, Chairman
Richard Duprey, Vice Chairman
Ted Parmenter, Secretary
Leonard Worster, Selectmen's Representative
Chip Chesley, DPW Director
David Hetue, Chamber of Commerce Representative
Douglas Starr
Robert Kelley

Lou Tacito
Robert L'Heureux
Pete Gagnon
Chris Ager
Mark Maguire
David Berthiaume
Mark Kirouac

TOWN MANAGER

1992 ANNUAL REPORT

This is a very difficult report to prepare, because the fact that I am writing it means that the Town of Merrimack has lost a superb town manager, and I have lost a close friend. When Dan Ayer died on December 17, 1992, it marked the end of an outstanding career in public service. Those of you who knew Dan well need no further explanation. To those of you who did not, I must say that I have rarely met a person who knew his job so well and was so willing to give of himself and of his personal time to get the job done right. Whenever Dan dealt with a situation, he applied his detailed knowledge of the laws, ordinances, and policies of the state and the town. Further, he always applied his "do right" rule and made decisions that best served the interests of all of us. Dan Ayer had no concept of the eight hour work day or the five day work week. If something needed to be done, he was there. Finally, no matter how great the pressure, his good humor always came through to make things lighter for the rest of us. The loss that you, the citizens of Merrimack, have suffered is tremendous.

Obviously, the void Dan left was a huge one to fill. Also, while serving as your acting town manager, I still had to meet the demands of my regular position. There is no way I could have done it without the support of so many people. I wish to offer my most sincere thanks to, and express my strongest appreciation of, the assistance and understanding given to me by the department heads, who had to both help me get quickly up to speed and to take on additional workloads to get the job done. They all performed admirably during a very trying time; they also considered Dan to be a friend as well as the boss. My special appreciation goes to all the town employees who gave me a smile and a word of encouragement as I hustled through with a harried look on my face. My thanks also to the many residents who called me or stopped by Town Hall to offer support.

Probably the greatest challenge we all faced during 1992 was the economy. New Hampshire, and therefore Merrimack, remained mired in depression with a very high unemployment rate. We had decreased the town portion of the property tax for three straight years, and we were determined to ensure that the taxpayer would see no increase in the property tax for the upcoming year. We were not helped by the economy, which caused a decrease in our conservatively estimated revenues, and we were certainly not helped by the

county's passage of a supplemental budget which increased the county tax well above what we had budgeted. We met with the department heads in September, and they pared more than \$100,000 from the operating budget. This was done by eliminating one full time position and not filling several other vacancies, and by deferring to the following year any work or purchase that was not critical to this year's operations. We did succeed in achieving a tax rate of \$18.44 per thousand, which was identical to the previous year.

We have also extensively reviewed our personnel structure. Wherever possible, we have downgraded or eliminated positions, or substituted seasonal or part-time employees for full-timers. We have 165 full-time workers, which is down from 176 four years ago.

We have continued to seek the best pricing for our purchases. We conduct an impartial bidding procedure, and we award the bid to the lowest bidder unless there is good cause to not do so. Our policy is to "buy Merrimack" so long as the quoted price and service is equivalent to the best out-of-town bids. As one example of the savings we have been able to effect, in 1991 we greatly reduced the amounts paid for gasoline, diesel, and #2 fuel oil by "locking in" a year's purchases when prices were at their lowest. We used the same procedure in 1992, and we succeeded in maintaining our costs at the same level. For the upcoming 1993 budget, we actually lowered the cost of these fuels even more.

After prolonged negotiations, a purchase and sales agreement was signed on the property needed to build the Depot Street river access park. As soon as the formal closing can be conducted, work will begin. We anticipate the completion of this project in 1993. Much of the cost will be borne by grants.

In 1992, we were primarily involved in holding the line on spending and in wrapping up many of the projects that Dan had begun. In 1993, the search for a new town manager will be completed and new goals will be established. As we all look forward to the future, please do not hesitate to call upon your Town Hall staff for assistance or for information. Our job is to serve you.

Respectfully submitted,
James C. Pitts
Acting Town Manager

WASSERMAN PARK MASTER PLAN COMMITTEE

1992 ANNUAL REPORT

“Each town should have a park or rather a primitive forest... either in one body or several— a common possession forever, for instruction and recreation.”

Huckleberries, by Henry David Thoreau

Merrimack is fortunate to have just such a system of natural resources within its geographical boundaries. Our community appreciates the value of these irreplaceable natural settings and our governing body has had the foresight, wisdom and desire to enhance and preserve them for future generations.

The Wasserman Park Master Plan Committee, appointed in the summer of 1991, is comprised of caring, committed individuals of varied backgrounds and interests who have worked together towards designing a practical, meaningful, and all encompassing master plan for the future of Wasserman Park. To that end, we have dedicated our energy and enthusiasm.

I am very proud of the work we have done. This committee has had a great impact in its short tenure due to the manner in which we have conducted ourselves and the high value we have placed on our assignments. This committee has been a viable instrument for change— our voice has been recognized and responded to by the administration, making the past year a productive one in terms of our achievements; those recommendations forwarded to the Board of Selectmen and improvements to the park which have had a causal relationship to this committee's existence. Among the more noteworthy of the recommendations and improvements already implemented at Wasserman Park:

- Signage for the built environment within the park.
- Directional signage on access roads to the park.
- Installation of a public telephone conveniently located and easily accessible to all park patrons.
- Complete building inspections by the town's code enforcement officers; their findings were in accord with ours, and their recommendations were forwarded to the Board of Selectmen for approval and implementation.

- New handicap access ramps to the Function Hall and Theater buildings in compliance with all applicable codes.
- Additional fire exit installed in the Theater building to increase building capacity and public safety.
- Improvements to the Waterfront Area:
 - New docks.
 - Removal of 3 buildings to enhance public use and enjoyment of the area while creating open space which could be better utilized.
 - Conversion of one large building to a handicap accessible public restroom/changing facility.
 - Reservation of an area to be used as a Handicap Only parking lot.
 - Reservation of a fenced in play area as a tot lot for younger children's safety on the waterfront.
 - Creation of a picnic area in a beautifully shaded area which we have recommended dedicating to the Zyla Family.

The committee's involvement has extended beyond the gates of the park and into the community in two very important endeavors. First, we have worked in an active partnership with school administrators for greater usage of Wasserman Park by the school district. During the past year, two very successful programs have taken place— an environmental study by the Gateway program of Masticola Middle School, and participation of middle school students in a bona fide archeological dig which took place at the park. Second, we have initiated the formation of a fund-raising organization which will be known as "Friends of Wasserman Park". It is our hope that by involving more of the community we can raise awareness as well as private funding for future projects within the park.

At the time of this writing, our draft of the Master Plan for Wasserman Park has been submitted to the Board of Selectmen for approval and processing. It is our hope that the master plan for this beautiful local retreat will ultimately be accepted by the public.

On behalf of the members of the Wasserman Park Master Plan Committee, I would like to thank the Board of Selectmen for their faith in us, their cooperation, support, and respect for our work. I would add that without the

inspiration, foresight and support of our late Town Manager, Dan Ayer, these achievements would not have been possible. It has been our privilege and pleasure to work with them all.

Respectfully submitted,
Patricia Marchal, Chairman

Members:

Richard Dumont, Board of Selectmen
Steven Keach, Vice Chairman, Wasserman Park Master Plan Committee
Robert Milligan, Citizen Representative
Chris Petrovic, Citizen Representative
Doug Dickinson, Citizen Representative
John Gibson, Citizen Representative
Joshua Wasserman, Naticook Day Camp
Rona Wasserman, Naticook Day Camp
John Francis, Parks & Recreation Committee Representative
Laura Jaynes, Parks & Recreation Committee Representative
Tim Dutton, Conservation Commission Representative
Walt Quist, Conservation Commission Representative
Charles Watson, Planning Director
Sybil Spence-Rocca, Recording Secretary

WELFARE DEPARTMENT

1992 ANNUAL REPORT

After serving many years as Merrimack Welfare Officer, Jean Hieken retired in March 1992, and her duties were assumed by the undersigned Cynthia McGuire. With the New Hampshire economy in deep recession we immediately were faced with welfare demands created by the high unemployment rate and the necessity to create innovative methods to resolve the problems.

In April, Merrimack became unique with the formation of the Merrimack Job Pool, which is a program designed to benefit both the employer and the unemployed. The Job Pool operates with volunteers to establish job placement recommendations when an employer calls to report available positions. There are currently 220 unemployed members, 30 of whom for which the job pool has either directly or indirectly made placements. Merrimack residents may join the job pool by calling 429-1879.

With the continued demands on our current food pantries, we are pleased to see the formation of a new one. Merrimack Community Christian Church now offers supplemental food on Wednesdays and Thursdays. This helps meet a great need to the community as our economic conditions remain the same.

Once again we have been able to assist families during the holidays. Digital donated 25 turkeys for Christmas, local business donated food baskets for Thanksgiving, and many people contributed presents. The true spirit and meaning of the holidays remains part of our community even during the toughest times.

Although our expenditures for fiscal year 1991-92 exceeded the budget of \$121,185 by \$113,231, we are pleased to say that we are on target with the current budget. With a current budget of \$164,225 for fiscal year 1992-93 we have expended 43%, representing less than half at the end of December. The clientele remains the same, averaging 35 people per month. Revenues have increased during the year as the selling of homes and reimbursement from State programs continue to change.

As a member of the executive council of the NH Local Welfare Administrators Association, we are working to establish new laws through the legislature. In particular, House Bill 458, a voluntary quit bill is designed to prevent repeated abuse of the welfare program. Every effort is made to assist those in need as we continue to explore new ways and funding availabilities to service our community during these tough times.

Respectfully Submitted,
Cynthia McGuire
Welfare Administrator

ZONING BOARD OF ADJUSTMENT

1992 ANUAL REPORT

The Zoning Board of Adjustment held thirteen public hearings from January 1, 1992 to December 31, 1992. Seventy-four cases were reviewed as compared with thirty-nine cases each for the previous two years. One-third of the cases reviewed and granted in 1992 dealt with setback problems some of which were existing structures prior to the enactment of zoning regulations and some constituted encroachments.

Six applications for accessory apartments, 8% the same as 1991, were reviewed of which five were granted. Eleven sign variances, 15% of the case load being slightly less than 1991, were reviewed for either size or location of which nine were granted, one was granted with reduction of the size requested and one was denied.

This year the Board welcomed Maurice Lindsay as a full Board member. Mr. Lindsay's background of service on the Planning Board is a substantial benefit to the Zoning Board. Lea Ann Sarette was elected to another one year term as Chairman of the Board.

Due to budget cuts the full-time Zoning Administrator position held by Michael Yeomans was eliminated and those duties were assigned to Jean Weston who is currently serving as Acting Zoning Administrator in addition to her existing clerical duties. Current staff to the Zoning Board of Adjustment is Jean Weston as Acting Zoning Administrator and Rita Carlton who provides clerical support as the recorder of minutes of the Zoning Board of Adjustment meetings.

Respectfully submitted by the members
of the Zoning Board of Adjustment:
Lea Ann Sarette, Chairman
C. R. Porembski
Bruce W. Nightingale
Charles R. Roberts
Maurice P. Lindsay
David G. Sturm, Alternate

TOWN CLERK'S REPORT

JUNE 30, 1992**COLLECTIONS:**

Auto Registrations	\$1,550,851.00
Bad Check Handling Fees	1,000.00
Certified Copies	1,990.00
Civil Forfeitures	875.00
Dog Licenses	5,959.00
Marriage Licenses	5,800.00
Miscellaneous Receipts	1,084.60
Parking Fines	465.00
Title Applications	8,032.00
Town Agent Fees	37,354.00
U.C.C. Filings	8,375.66
Voter Checklist	50.00
Cash Over	102.80
Cash Short	(262.60)
Total Collections	<u><u>\$1,621,676.46</u></u>
Total Remitted to Treasurer	<u><u>\$1,621,676.46</u></u>

SUMMARY OF AMBULANCE BILLING

PERIOD ENDING JUNE 30, 1992**—DR—**

Uncollected at 6/30/91	\$26,594.00
Billed 7/1/91 thru 6/30/92	63,400.00
Overpayments	373.46
TOTAL DEBITS	<u>\$90,367.46</u>

—CR—

Collected and Remitted	\$41,996.72
Write-Offs	15,345.80
Uncollected at 6/30/92	33,024.94
TOTAL CREDITS	<u>\$90,367.46</u>

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS

FISCAL YEAR ENDED JUNE 30, 1992

	1992	Levies of 1991	Prior
Uncollected Taxes—			
Beginning of Fiscal Year:			
Property Taxes		\$4,375,021.20	
Resident Taxes			
Land Use Change Tax			
Yield Taxes		313.00	\$103.00
Sewer Rents		39,765.00	
Hydrant Tax		6,062.00	
Commercial Sewer			6,293.38
In Lieu of Taxes			
Taxes Committed			
to Collector:			
Property Taxes	\$14,971,414.00	16,232,445.00	
Resident Taxes			
National Bank Stock			
Land Use Change Tax		94,499.78	
Yield Taxes		14,557.00	6.00
Sewer Rent	175,500.00	171,637.50	
Hydrant Taxes	17,123.00	15,073.00	
Commercial Sewer		204,354.44	
In Lieu of Taxes	187,068.00	373,937.00	
Added Taxes:			
Property Taxes		4,842.00	
Resident Taxes			
Sewer Rents		135.00	
Overpayments:			
a/c Property Taxes	4,100.50	45,415.73	
a/c Resident Taxes			
a/c Sewer Rents	135.00	720.00	
a/c Commerical Sewer		72.15	
Interest Collected on			
Delinquent Taxes	3.89	110,620.14	177.55
Penalties Collected on			
Property Taxes		3,102.75	37.76
Resident Taxes			
Other Taxes		304.50	97.00

December Property Tax Prepayment	99.00		
Prepayments Applied From Prior Fiscal Year		50.00-	
Total Debits	<u>\$15,355,433.39</u>	<u>\$21,692,827.19</u>	<u>\$6,714.69</u>

	Levies of		
Remitted to Treasurer During Fiscal Year:	1992	1991	Prior
Property Taxes	\$9,027,480.08	\$18,991,980.24	
Resident Taxes			
Land Use Change Tax		31,728.78	
Yield Taxes		14,224.00	\$6.00
Sewer Rents	108,180.00	201,592.50	
National Bank Stock			
Hydrant Tax	11,928.00	20,719.00	
Commercial Sewer		188,806.89	4,362.91
In Lieu of Taxes	1,879.00	373,937.00	
Prepayments	99.00		
Interest on Taxes	3.89	110,620.14	177.55
Penalties on Taxes		3,407.25	134.76
Discount Allowed:			
Abatements Allowed:			
Property Taxes	7,651.00	32,545.50	
Resident Taxes			
Yield Taxes		66.00	
Sewer Rent	45.00	225.00	
Hydrant Tax			
Commercial Sewer		22.50	82.42
Land Use Change Tax		1,400.00	
Tax Liens Executed:		1,648,793.81	1,951.05
Deeded to Town During Year:	13,763.00		
Uncollected Taxes End of Fiscal Year:			
Property Taxes	5,926,620.42		
Resident Taxes			
National Bank Stock			
Land Use Change Tax		61,371.00	
Yield Taxes		580.00	
Sewer Rent	67,410.00		

Hydrant Tax	5,195.00		
Commercial Sewer		10,807.58	
In Lieu of Taxes	185,189.00		
Total Credits	<u>\$15,355,443.39</u>	<u>\$21,692,827.19</u>	<u>\$6,714.69</u>

————— SUMMARY OF TAX LIEN ACCOUNTS —————
FISCAL YEAR ENDED JUNE 30, 1992

	1991	Levies of 1990	Prior
Balance of Unredeemed Taxes of Fiscal Year:		\$1,596,048.50	\$884,418.34
Taxes Sold/Executed to Town During Fiscal Year:	\$1,784,767.55	2,240.62	337.82
Subsequent Taxes Paid: Overpayments:			
Interest Collected After Sale/Lien Executions:	1,966.79	68,531.95	177,898.72
Redemption Cost:	574.00	5,785.00	25,405.30
Total Debits	<u>\$1,787,308.34</u>	<u>\$1,672,606.07</u>	<u>\$1,088,060.18</u>
Remittance to Treasurer During Fiscal Year:			
Redemptions	\$159,047.34	\$700,024.41	\$587,769.57
Interest and Cost after Sale	2,540.79	74,316.95	203,304.02
Abatements During Year	609.49	9,791.81	38,086.92
Deeded to Town During Year	30,025.41	27,326.64	24,256.72
Unredeemed Taxes End of Year	1,595,085.31	861,146.26	234,642.95
Total Credits	<u>\$1,787,308.34</u>	<u>\$1,672,606.07</u>	<u>\$1,088,060.18</u>

VITAL STATISTICS

MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, NH YEAR ENDING DECEMBER 31, 1992

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
1991			
Nov. 11	Merrimack	Mark J. Atkinson	Elder
		Carrie L. Macintyre	D.S. Dharmapalan
29	Merrimack	Roger J. Polichronopoulos, Jr.	JP
		Anne M. Lawrence	Joseph M. Barry
1992			
Jan. 18	Nashua	Wayne A. Auger	Clergyman
		Shari L. Conaty	W. Ralph Bruce
18	Manchester	Joseph P. Nencetty	JP
		Geraldine M. Messina	Nancy Grant
22	Merrimack	Kevin D. Hall	JP
		Maureen B. Mosher	Natalie R. Manor
25	Manchester	Eugene P. Malone	JP
		Annette T. Choquette	Patricia Straw
Feb. 7	Manchester	John L. Balcom	Rabbi
		Marie J. Mendelow	Arthur F. Starr
7	Merrimack	Nicholas Scheurich	JP
		Rise C. Pearlman	Jacqueline M. Dunham
14	Freedom	Robert L. Burney	JP
		Dorothy E. Daniels	Geoffrey L. Cotter
14	Merrimack	Michael A. Weeden	JP
		Theresa J. Doverspike	Natalie R. Manor
15	Hudson	Michael R. Creager	JP
		Dianne H. Stanley	Natalie R. Manor
22	Merrimack	Michael L. Cantara	JP
		Diane P. Fogg	Jacqueline M. Dunham
22	Merrimack	Stephen E. Pierce	JP
		Sharon E. Wilson	Natalie R. Manor
22	Merrimack	Paul E. Joyce	Priest
		Laura A. Hatfield	Rev. Donald Lafond
22	Merrimack	David B. Watts	R.C. Priest
		Chritine M. Reynolds	Rev. Marc Guillemette
25	Merrimack	James R. Biggs Jr.	JP
		Dianne M. Turgeon	Susan B. Deshaies
29	Merrimack	Paul A. Davidson	JP
		Denise E. Towle	Nancy H. Michels
Mar. 18	Merrimack	Max P. Quayle	JP
		Lunn M. Haney	Jeanne W. Reed
20	Wilton	Thomas F. Kennedy	Minister
		Denise E. Javins	Frederick R. Pihl
21	Merrimack	Waclaw Gonicki	JP
		Linda M. Baraw	Natalie R. Manor
21	Manchester	Robert B. Lambert	JP
		Christine J. Lescatre	Sherri Clark Manor

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Mar. 21	Merrimack	Richard A. Withey	JP
		Kim M. McKenzie	Linda Ferrini
28	Merrimack	Chris R. Franklin	JP
		Lorinda M. Peterson	Dennis M. Drake
28	Merrimack	Ronald E. Yeager	JP
		Louisa S. Nelson	Joyce E. McCaffery
Apr. 4	Wilton	Eric L. Durocher	Minister
		Dawn M. Cunningham	Kenneth A. Marston
11	Nashua	Scott A. Simpson	JP
		Stephanie L. Ralph	Gwedonlyn M. Jones
11	Mason	William T. Zeller	Pastor
		Anne B. Perry	Rev. Bonnie C. Evans
11	Merrimack	James G. Duggan	Priest
		Beverly A. Chase	Rev. D. E. Lafond
11	Nashua	Chrisopher E. Kendall	Pastor
		Terry A. Towne	Rev. Anna C. Beach
11	Hampstead	Michael J. Muzyczka	R.C. Priest
		Liza P. Lavanche	Rev. Florent R. Bilodeau
16	Merrimack	Frank W. Huston, Jr.	JP
		Mary E. Barbera	Natalie R. Manor
17	Bedford	Bradford E. Parkhurst	Pastor
		Roxanne M. Carter	Rev. H. Stanley Mullen Jr.
18	Plaistow	Jay T. Bernard	JP
		Karen M. Brulotte	David W. Laughton
18	Hudson	John E. Hayes	Minister
		Mary P. Decato	Rev. Jeffrey B. Kress
20	Merrimack	Conrad W. Ngoon	JP
		Lai S. Chin	Susan B. Deshaies
25	Merrimack	Michael J. Babineau	R.C. Priest
		Kelley A. Mitchell	Rev. Rocco C. Memolo
25	Derry	Karl E. Reebeacker	JP
		Gail P. Lively	Roseann Maclean
25	Amherst	Philip D. Morano	Pastor
		Danielle I. Martin	Richard H. Schleicher
May 2	Rindge	Robert M. Hammond	Minister
		Linda R. Cote	Rev. Harry L. Peatt
2	Merrimack	Noah G. Duarte	Elder
		Kathlene L. Spade	D.S. Dharmapalan
2	Bedford	Pasquale Marchese	JP
		Rita I. Provost	Terry L. Wheelock
2	Merrimack	Mark Dinneen	Priest
		Lori A. Pierce	Rev. D. E. Lafond
2	Merrimack	Thomas D. Quinney	JP
		Brenda E. Donnan	R. Karen Walker
3	Merrimack	Bruce F. Foshay	Rector
		Pamela J. Jones	Rev. Robert W. Odierna
6	Concord	Michael P. Currier	JP
		Pamela Connell	Christina M. Pollock

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
May 9	Merrimack	Charles D. Krueger Sandra A. Cote	R.C. Priest Rev. Marc Guilmette
10	Freedom	William C. Birnbaum Lisa M. Pellinen	Ret. Pastor Richard F. Wilcox
12	Nashua	Paul S. Muite Esther W. Wambaa	JP Eleanor Benson
16	Nashua	Louis A. Zajac Paula M. Anctil	Rev. Msgr. T. Joseph McDonough
16	Merrimack	David P. Judson Martha C. Howker	JP Jeeane W. Reed
16	Greenville	Craig G. Bishop Susan A. Lorette	Catholic Priest Rev. Shawn M. Therrien
16	Nashua	David R. Blais Therese D. Anctil	R.C. Priest Rev. Edward J. Arsenault
22	Nashua	Bruce N. Finkle Diane Foistner	JP Annette Poirier
23	Nashua	Samuel M. Kenton III Melissa A. Brown	Priest Rev. Timothy R. O'Donnell
24	Kingston	Carl E. Skyten Elaine M. Bruno	JP William E. Beane
24	Merrimack	John G. Grieco Lisa A. Biello	R.C. Priest Rev. Marc Guillemette
24	Merrimack	Brian K. Cannon Janice L. Pratte	Priest Rev. Donald Lafond
30	Nashua	James W. Doolittle Debra A. Francoeur	R.C. Priest Rev. E. J. Arsenault
30	Litchfield	Brent B. Allard Jodi L. Sperberg	Minister M. Raymond Drennan
30	Manchester	Donald A. Provencher Linda M. Lussier	R.C. Priest Rev. Robert Marchand
30	Bedford	Richard Dodge Jr. Michelle L. Leach	Pastor David L. Sundell
30	Hudson	Charles M. Gabriel Lucy T. Torpey	Priest Rev. Edward Hughes
30	Manchester	Mark S. Macri Jennifer L. Cadarette	Minister Rev. David M. Wenrich
30	Merrimack	Thomas M. Mercier Sharon I. April	R.C. Priest Rev. Marc Guillemette
31	Merrimack	Robert C. Lefavor Pauline O. Lefavor	Minister Raymond J. Pouliot
Jun. 4	Merrimack	Keith E. Gilpatrick Joan R. Roy	JP Natalie R. Manor
6	Bedford	Gary F. Budd Catherine R. Couture	R.C. Priest Rev. C. J. Goggin
7	Hollis	Anthony M. Deshiro Constance V. Gagnon	JP Deborah R. McCaffery
13	North Conway	Joseph P. McElwain Jennifer S. Glines	Rev. Rev. Conrad Laforest

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Jun. 13	Nashua	Peter J. Kavanaugh	Pastor
		Pamela J. Reilly	Karl E. Dowd
13	Rindge	James T. Francis Jr.	Pastor
		Kristin M. Wilson	Rev. Harry L. Peatt
20	Rindge	James J. Foster	Pastor
		Nancy L. Murphy	Rev. Harry L. Peatt
23	Merrimack	Richard M. Stower	JP
		Nancy A. Stower	David K. Pinsonneault
27	Merrimack	Jay R. Davis	JP
		Cynthia E. Perry	Sherri C. Manor
27	Nashua	James A. Ringenwald	JP
		Wanda L. Levesque	Gerald B. Gelinas
27	Merrimack	James C. Lund	JP
		Diana L. Levesque	Gerald B. Gelinas
27	Merrimack	John W. Miner	JP
		Kathleen Carter	Sherri C. Manor
27	Hollis	Keith Dunton	JP
		Elaine M. Hujsak	Paula J. Bertholdt
28	Merrimack	Paul R. Fanny	JP
		Donna M. Coleman	Ronald G. Duamis
Jul. 4	Durham	Gary A. Gahan	Pastor
		Gail M. Brahaney	Rev. David L. Howe
11	Hudson	Mark E. Welch	Minister
		Carolyn A. Conway	Theodore L. VanPatten
11	Nashua	David W. Tindall	Pastor
		Tara L. Judkins	T. David Gordon
12	Hudson	George Abney	JP
		Karen A. Bauer	William E. Beane
18	Nashua	Hugh H. Mulligan	Rector
		Donna L. Tontodonato	Robert W. Odierna
18	Merrimack	Matthew J. Burt	Clergyman
		Leslie D. Small	W. Ralph Bruce
18	Merrimack	Earl R. Aldrich	JP
		Marie M. Hardwick	Paula K. Flemming
19	Atkinson	Steven N. Gore	Pastor
		Kristin J. Snowdon	Leslie L. Leavitt Jr.
25	Merrimack	Michael J. Nute	R.C. Priest
		Kellie J. Zyla	Rev. Marc Guillemette
Aug. 1	Merrimack	Stephen A. Fernandes	R.C. Priest
		Michelle M. Gauthier	Rev. Marc Guillemette
1	Hudson	Paul J. Hemenway	JP
		Beth J. Ives	Joyce E. McCaffery
1	Merrimack	John R. Sturm	JP
		Kimberly M. Gregoire	Maurice M. Small
7	Nashua	Steven R. Livingston	JP
		Sharon Flahive	Natalie R. Manor
8	Nashua	Lawrence A. Shattuck	Bishop
		Brenda R. Forest	William B. Hosford

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Aug. 8	Manchester	James Carroll	JP
		Xenia A. Borichevsky	Barbara Rood
8	Merrimack	Richard A. Bean Jr.	Minister
		Christine D. Cayer	Dr. David A. Kerr
8	Merrimack	Michael A. Bates	R.C. Priest
		Kristen C. Maloney	Rev. Marc Guillemette
9	Merrimack	Eric Clough	Minister
		Jane E. Kaye	Rev. Olav Nieuwejaar
9	Manchester	Karl H. Kalberer Jr.	JP
		Donna L. Gerard	Shari L. Hastings
15	Nashua	Kenneth P. Crowley	JP
		Mary H. Cox	James H. Addonizio
15	Merrimack	Jeffrey T. Swanson	R.C. Priest
		Debra A. Labrecgue	Rev. Marc Guillemette
15	Portsmouth	Scott A. Hurley	Minister
		Karen S. Cox	Rev. David A. Kerr
16	Bedford	Travis J. O'Mara	Pastor
		Cathy L. Ordway	Rev. Ruth L. Boling
17	Merrimack	Joseph C. Bernier	JP
		Phyllis H. Foster	Susan B. Deshaies
20	Bradford	Stuart P. Gilman	Reverend
		Joan Mitchell	Rev. Edward Young
21	Laconia	Craig A. Caron	JP
		Karen S. Robinson	Harry A. Welch
22	Manchester	Josef C. Foula Jr.	R.C. Priest
		Helene M. Augros	Fr. Vincent J. Young, OMV
22	Merrimack	Brian D. Henderson	JP
		Deborah H. Waite	Katherine J. Lalos
22	Manchester	Mark A. Harrington	Reverend
		Chantal J. Desalliers	Rev. Gary J. Belliveau
22	Windham	Jonathan D. Grumblatt	Priest
		Katrina M. Mailloux	Rev. Marcel M. Allard
22	Center Harbor	David W. Brigham	Reverend
		Gayle Anderson	Rev. John W. Eaton
23	Merrimack	Joaquin A. Sanchez	Clergyman
		Ellen B. Karnasilis	W. Ralph Bruce
29	Nashua	Gordon G. Davis Jr.	R.C. Priest
		Regina M. Barr	Rev. E.J. Arsenault
29	Nashua	Hans Osterloh	JP
		Mary E. Jemison	Joyce E. McCaffery
29	Manchester	Zigmond F. Holubecki	JP
		Rosemary Florio	Richard A. Bowker
29	Merrimack	Robert W. Bergeron	JP
		Carol Macuch	Natalie R. Manor
29	Merrimack	Mark A. Rivet	Pastor
		Joan M. Rivard	William R. Keeffe
29	Londonderry	Scott A. Richer	JP
		Rosemary P. Bates	Ethel M. Chaput

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Sept. 5	Merrimack	James M. Hampson	Priest
		Kari S. Fitzgibbons	Rev. Donald Lafond
5	Hudson	Remo J. Materkowski	JP
		Lauren L. Chase	William E. Beane
5	Merrimack	Brian D. Jalbert	R.C. Priest
		Sylvia Couture	Rev. Marc Guillemette
5	Goffstown	Robert P. Berge	R.C. Priest
		Lisa K. Hughes	Benet C. Philips
6	Manchester	Thomas G. Thorne	Priest
		Lisa M. Smith	Joseph E. Mahoney
12	Manchester	Douglas E. Duval	Pastor
		Renee C. Morey	Rev. Maurice R. Larochelle
12	Merrimack	Christopher P. Giacapuzzi	JP
		Monica S. Coutinho	Natalie R. Manor
12	Nashua	Joseph J. Lapiana	R.C. Priest
		Michelle J. Lombardo	Roland P. Cote
12	Laconia	Stephen J. Sweetland	R.C. Priest
		Heidi B. Sanborn	Roger Bilodeau
12	Laconia	Brian J. Shipley	JP
		Denise M. Afonso	Constance A. Ryan
12	Nashua	John T. Ahern	Minister
		Mary A. Cormier	Stephen D. Edington
12	Merrimack	Kevin E. Wilkins	R.C. Priest
		Tina J. Plourde	Rev. Marc Guillemette
18	Nashua	Richard C. Bibeault Jr.	R.C. Priest
		Sandra A. Tallini	Rev. Raymond A. Ball
18	Merrimack	Charles B. Clark Jr.	JP
		Kok C. Hyun	Wendy E.N. Thomas
19	Merrimack	Mark F. Looney	R.C. Priest
		Cheryl L. Neumire	Rev. Marc Guillemette
19	Nashua	Keith S. Howe	Minister
		Denise S. Bouvier	Edward A. Koonz
19	Merrimack	Robert D. Lessard	Minister
		Kimberly J. Jock	Rev. Dale R. Yancy
19	Nashua	Stephen M. Yanco	JP
		Elizabeth A. Domenech	Natalie R. Manor
20	Nashua	Ernest M. Rocha	Clergyman
		Mary N. Bickford	Margaret W. Bickford
26	Merrimack	Peter R. Collins	Clergyman
		Gwen E. Murray	W. Ralph Bruce
26	Peterborough	Michael L. Bane	Priest
		Robben L. Morrill	Joseph H. Casey
26	Durham	John D. White	R.C. Priest
		Theresa M. Miller	Frederick J. Pennett
26	Hudson	Jeffrey A. Green	JP
		Sally B. Masi	William E. Beane
Oct. 1	Hollis	Joseph A. Uhler	Pastor
		Andrea E. Purdy	John A. Terry

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Oct. 2	Nashua	William S. Stone Lesa M. Schmitz	Minister James S. Chaloner
3	Franklin	Mark A. Downing Cheryl A. Colburn	R.C. Priest Rev. Marc B. Drouin
3	Milford	Darrell N. Bergeron Natasha L. Borichevsky	Priest Rev. Dennis Broussard
3	Merrimack	Jason S. King Nancy G. Foulks	R.C. Priest Rev. Marc Guillemette
3	Merrimack	George R. Emerson Louise N. Small	JP Stanley J. Morton Sr.
4	Hollis	Darren Chatterton Sheryl L. Bentley	Minister Rev. Bruce R. Miller
8	Derry	Cory J. Dionne Dawn M. Sullivan	JP Christina Power
9	Nelson	Timothy R. Courounis Pamela A. Hebert	JP Patricia McCarthy
10	Raymond	Stephen A. Mammay Misty J. Bevins	Reverend Rev. Janet H. Bowering
10	Manchester	James G. Gavigan Lisa A. Szpak	R.C. Priest Alfred A. Daniszewski
10	Merrimack	Kenneth A. Cillo Michele C. Shablin	Priest Rev. Donald E. Lafond
10	Candia	Jeffrey E. Carbee Caroline M. Tanguay	Reverend Rev. Steven M. Kucharski
10	Merrimack	John J. Cunningham Kim M. Hill	R.C. Priest Rev. Marc Guillemette
11	Bedford	Todd A. Harris Wendy S. Riley	JP Beverly J. Griffith
17	Bedford	Christopher S. Day Linda M. Johnson	Pastor Rev. Daniel F. Anderson
17	Merrimack	Keith S. Annis Gail L. Gardzina	Clergyman W. Ralph Bruce
17	Amherst	Mark P. Lavoie Susan E. Chrane	Pastor J. Jermain Bodine
17	Nashua	Robert S. Brennan Jr. Shelley J. Tom	Minister Jeffrey C. Evans
17	Nashua	Thomas C. Coffey Karen A. Petropulos	R.C. Priest Rev. Denis F. Horan
17	Manchester	Michael J. O'Neil Melissa M. Gagnon	Priest Joseph E. Mahoney
21	Merrimack	Larry R. Devost Maureen T. Donnelly	JP Susan B. Deshaies
21	Merrimack	Edward J. Pane Terry O. Couture	JP Natalie R. Manor
24	Bedford	Thomas J. Stoltman Wendy A. Manning	R.C. Priest Rev. C. J. Goggin
24	Merrimack	James L. Gorgoni Lisa S. Fleet	JP William E. Beane

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
	31 Bedford	James A. Beauparlant Kelli E. Thornton	Priest Fr. Alfred L. Jannetta
	31 Manchester	Gary R. Kelly Maureen T. Vesey	JP William E. Beane
Nov. 1	Merrimack	Raymond P. Pellerin Carol A. Mercier	JP Katherine J. Lalos
	7 Bedford	Kenneth E. Harvey Susan E. Kietur	Pastor Ruth L. Boling
	7 Merrimack	Alfred Dewar Therese A. Kerouac	JP James M. Addonizio
	7 Nashua	John F. McGurran Ellen B. Goddard	JP Kenneth E. Churbuck
	14 Merrimack	Dale W. Blanton Doris E. Bruinooge	JP Ronald G. Dumais
	14 Nashua	Anthony D'Onofrio Theresa Scoville	R.C. Priest Rev. Raymond Ball
	14 Milford	Jorge E. Panteli Margaret M. Lizotte	R.C. Priest Richard B. Thompson
	21 Nashua	Laurier V. Kilbreth Maureen H. Marcoux	JP Leslie P. Weiss
	27 Hudson	Richard W. Irvine Jennifer L. McKenna	Pastor Rev. A. Christopher Ives
	28 Hudson	Kenneth E. Brown Maureen M. Collins	Pastor Rev. Bayard P. Herdon
Dec. 12	Lincoln	Bernard K. Velivis Hanna K. Kvaavik	JP Christopher S. Yellen
	19 Merrimack	Everett L. Hawkins Edith A. Spruill	JP Jacqueline M. Dunham
	21 Manchester	Stephen P. Hambleton Kathleen MacPherson	JP Natalie R. Manor
	23 Merrimack	Micheal L. Boucher Linda S. Reed	JP Jeanne W. Reed
	23 Merrimack	Conrad H. Pinet Margaret M. Turchan	JP Alpheus L. Beals Jr.
	31 Merrimack	Robert L. Fournier Jean M. Copley	JP Fran L'Heureux
	31 Merrimack	Richard T. Leclerc Cynthia M. Hofmeister	JP Therese A. Veilleux
	31 Merrimack	Timothy W. Jennings II Ellenor Hunter	Pastor Paul Norwalt
	31 Bedford	Ludger O. Roy Louise R. Lacasse	JP Natalie R. Manor

BIRTHS REGISTERED IN THE TOWN OF MERRIMACK, NH

YEAR ENDING DECEMBER 31, 1992

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
1991				
Nov. 24	Manchester	Kiersten Joelle	Donald W. Wayman	Cathy A. Smith
Dec. 8	Manchester	Christine Elizabeth	Edwin W. Zale	Janet M. Vaughan
16	Nashua	Connor Thomas	Gary R. McGurn	Nancy C. Clark
17	Manchester	Tiffany Davis	Siyamak Shahin	Terry Davis
19	Nashua	Jay Daniel	Daniel A. Kerrigan	Dawn M. Thomas
23	Nashua	Daniel Lloyd	James B. Smith Jr.	Anne M. James
31	Nashua	Alyssa Jordan	Alex I. Chase	Jonelle M. Maldonado
31	Lebanon	Brian Robert	Robert C. Luhrs	Sandra MacKenzie
1992				
Jan. 1	Lebanon	Cameron Joseph	Stephen W. Lowther	Leticia Quiles
1	Lebanon	Alexandria Elizabeth	Stephen W. Lowther	Leticia Quiles
2	Manchester	Tyler Celeston	Ronald R. Adams	Tammy L. Simoneau
3	Nashua	Zachary Robert	Dean M. Sena	Joy A. Francisco
4	Nashua	Katherine Renee	Steven L. O'Neil	Sheila R. Reynolds
8	Nashua	Alina Alexandria	Albert H. Burgun II	Paulina M. Caetano
9	Manchester	Daniel Francis	Philip T. Desmond	Janette G. Brunette
12	Manchester	Kolby Ann	John W. Silva	Stephanie A. Kolb
15	Nashua	Everett James	James A. Woodward	Lora L. Hetzer
15	Nashua	Ellen Rose	James A. Woodward	Lora L. Hetzer
17	Manchester	Nicole Dianna	Phillip A. Desmarais	Virginia I. Floyd
18	Manchester	Nicholas Samuel	Chi S. Chan	Linh H. Phu
22	Nashua	Emma Louise	Peter R. Finlay	Patricia Canning
22	Nashua	Daniel Stephen	Stephen R. Faust	Valarie G. Schultz
24	Nashua	Stephanie Jeanne	William J. Mcfadden	Jeanne A. Petrillo
25	Nashua	Brandon Domenick	Kevin M. Ezzo	Kelly S. Pieper

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
26	Nashua	Elizabeth Christina	William C. Pockl	Rebecca E. Penrod
27	Manchester	Taylor Charles	Charles F. Doxsee	Margaret E. Lane
27	Nashua	Demitria Kristine	Olivier M. Smith	Kristine L. Wolfenden
29	Nashua	David Michael	Peter J. Quodling	Barbara L. Copley
30	Manchester	Jessica Lynn	Scott R. Henault	Jill S. Chodes
Feb. 1	Manchester	Adrienne Ann-Lee	Robert T. Repack	Nancy M. Stern
2	Nashua	Jennifer Rose	Patrick J. Naber	Jull M. Ouellette
5	Nashua	Kathrine Michelle	David L. Martucci	Susan L. Kirkland
7	Manchester	Brendan Thomas	Daniel T. Cumow	Wendy S. Shepardson
9	Nashua	Colleen Quinn	Michael J. Kelly	Marsha I. Quinn
10	Nashua	Christopher Brian	Christopher B. Russell Sr.	Michelle A. Rainville
14	Manchester	Peyton Ashleigh	Jeffrey A. Fletcher	Kellie A. Fears
15	Nashua	Zachary Douglas	Wayne D. Porter	Cheryl L. Manley
16	Nashua	Ellen Anne	Allen L. Papcsy	Mary E. Queenan
17	Nashua	Cameron Scott	Sean P. McLaughlin	Amy A. Dwyer
17	Nashua	Megan Elizabeth	Richard S. Briggs	Kirsten P. Ulrickson
17	Nashua	Norman Lucien	Norman L. Pelletier II	Constance Jarry
17	Nashua	Amanda Jo	James K. Lepinski	Lori A. Beyer
19	Manchester	Lilly Anna	Foad Afshar	Theresa M. Chisholm
19	Nashua	Shane Patrick	Louis G. Salvati	Cheryl A. Vadakin
20	Manchester	Alessandra Mara	Bruce G. Smith	Wendy L. Geffner
20	Manchester	Jonathan Timothy	Timothy J. Connell	Rovin K. Navasaitis
21	Nashua	Bailey Danielle	Roland E. Farland II	Amy J. Rogers
21	Nashua	Cheineng	Phia Moua	Ka Yang
22	Nashua	Emilio Daniel	Qrturo H. Oropeza	Elizabeth Estremera
24	Nashua	Jessica Paige	James P. Supple	Eileen Fitzgerald
25	Nashua	Daniel Philip	Paul J. Pearsall	Cheryl J. Moylan
28	Nashua	Erik David	David R. Caron	Cynthia A. Perkins
29	Nashua	Kyle Timothy	Timothy A. Marks	Michele M. McDermott

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
Mar. 1	Nashua	Nicholas Louis	Richard R. Brodeur	Deborah A. Spence
1	Nashua	Trevor Nicholas	Kevin D. Thibault	Wendy B. Lukehart
2	Nashua	Spencer Brian	Michael J. Call	Tammie Wolfe
3	Nashua	Timothy John	Richard A. Whitaker	Lisa M. Ivory
4	Manchester	Bradley Cameron	Michael C. Stuart	Kathleen T. Innis
5	Nashua	Kelly Catherine	Paul G. Burton	Diane J. Pettingill
7	Nashua	James Douglas	Douglas R. Miller	Diane M. Rodney
7	Nashua	Cameron Joseph	Richard H. Barnsley	Bonnie E. MacPherson
8	Manchester	Kelly Grace	David J. Dunn	Karen A. Messier
10	Nashua	Vanessa Rene	Patrick E. Talbott	Helayne J. Snapper
11	Nashua	Alexandra Blake	Ronald D. Lee	Susan Blake
12	Derry	Emma Kate	David S. Engelsman	Beth A. Lloyd
12	Nashua	Andrew Sheridan	Dennis S. Charles	Barbara J. Ray
12	Nashua	Mark Joseph	Robert A. Stagno	Jane P. Serencsics
13	Nashua	John Patrick	Ernest P. Caputo	Valerie A. Renshaw
13	Manchester	Kaleigh Jones	Craig A. Campbell	Cathleen C. Fox
16	Nashua	Erica Lynn	Steven L. White	Andrea J. Napolitano
17	Nashua	Krystal Lee	Michael W. Asselin	Diana L. Bell
18	Manchester	Randall Anthony	Steven L. Schmidt	Mary-Ann Konczewski
18	Nashua	Anne Christine	Stephen J. Reilly	Susan Moyle
19	Nashua	Emily Joy	Richard A. Readdy	Jeanine J. Reinert
21	Nashua	Lindsay Anne	Gary J. Boilard	Lisa M. MacLeod
22	Nashua	Mackenzie Marcelle	John R. Zahara	Pamel Kulis
22	Nashua	Erin Lorette	Kenneth C. Johnson	Susan L. Lorette
25	Nashua	Christi Marie	Russell J. Smith	Maria J. Peahl
26	Manchester	David Francis	Scott A. Dougal	Janice L. Morvillo
27	Nashua	Paul-Eric Gunner	Paul E. Nielsen	Linda I. Bazinet
28	Nashua	Colin William	William J. Barry	Jennifer L. Roberts
30	Merrimack	Sidney James	Kenneth Gibson	Juanita Josey

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
30	Nashua	Joslyn Ilya	Jeffrey A. Scwalbe	Barbara E. Robinson
Apr. 1	Manchester	Robb Ryan	Robert F. Picardi	Tracy L. Thornhill
1	Manchester	Brianna Lannie	Timothy C. Ledoux	Lanie Butland
1	Manchester	Hannah Lauren	Barry T. Reynolds Sr.	Regina C. Dobrydnio
2	Nashua	Alex Preston	Michael R. O'Connor	Dania Stanley
2	Nashua	Stephen Daniel	Steven J. Maccini	Anne L. Whalen
3	Nashua	Andrew Thomas	Thomas J. Brodbeck	Theresa Perrin
5	Nashua	Tyler Matthew	Matthew K. Schofield	Karen A. Fryer
7	Nashua	Sophie Rebecca	Roland W. Gagnon	Karen M. Greenberg
7	Nashua	Robert Allan	Robert A. Nesbitt Jr.	Patricia A. Darling
9	Nashua	Lauren Nicole	Keith P. Myers	Janet R. Kemp
10	Nashua	Eric Louis	Arthur J. Brunelle Jr.	Diane L. Prince
12	Nashua	Thomas Alan	Alan R. Duda	Andrea G. Fletcher
14	Nashua	Joshua Daniel	John C. Wikman	Tammi J. Sweet
14	Manchester	Max Cardi	Douglas P. Hendrickx	Rosemary Cardi
16	Nashua	Stephanie Marie	Christopher M. Haftel	Patricia A. Corina
17	Nashua	Brielle Elizabeth	John M. Morad	Lynne Walker
17	Nashua	Catherine Winona	James S. Walter	Debra G. Simpson
18	Nashua	Samantha Davis	John E. Rebelo	Lynne A. Davis
21	Nashua	Helen Stuart	Scott T. Latimer	Pamela Whelihan
23	Nashua	Timothy Kenneth	Kenneth M. Contic	Valerie Grzywacz
24	Nashua	Christopher Edward	Edward R. Pollard III	Elizabeth A. Powell
25	Nashua	Catherine Marie	Stephen R. Horn	Nancy H. Ermala
26	Nashua	Jacob Daniel	Daniel J. Valluzzi	Michelle A. Roy
26	Nashua	Trevor Mitchell	Marco S. Rancourt	Lisa E. Hartmans
26	Nashua	Christopher Michael	Theodore C. Len	Christine Decasare
26	Nashua	Molly Katherine	Denvy J. Miller	Deborah L. Wiley
26	Nashua	Chelsea Leigh	Shawn L. Stevens	Lee-Ann Blanchard
27	Nashua	Cassandra Dallas	Dennis P. Beck	Christine A. Page

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
30	Nashua	La Tonya Rose	Mark L. Muccioli	Laurie A. Davis
30	Nashua	Louis John	Mark L. Muccioli	Laurie A. Davis
30	Nashua	Michael Alan	Michael A. Trask Sr.	Catherine C. Ramalho
May 4	Nashua	Tesia Rosemary	John Sabat Jr.	Maryanne Bohdiewicz
5	Nashua	Ashley Marion	Richard C. Jones	Marlene A. Champagne
6	Nashua	James Andrew	Thomas J. Varela	Linda M. Murawski
7	Manchester	Sean Allan	Bruce A. Lucier	Janice C. Lacerte
10	Nashua	Samantha Trudie	Richard E. Caesar	Serena R. Keslake
11	Nashua	Hali Elizabeth	Eric G. Woods	Penny L. Donlon
12	Nashua	Victoria Shelby	Frank P. Lombardi Jr.	Julie-Ann Marston
13	Nashua	Neel Sandeep	Sandeep P. Golikeri	Shailaja Sthalekar
14	Nashua	Matthew James	Peter J. Steeves	Cheryl A. Carroll
14	Nashua	Timothy Edward	Ronald C. Graves	Deborah A. O'Brien
15	Manchester	George Tucker	Roger S. Gettel	Wendy A. Barrett
16	Nashua	Mariah Ashley	Orville C. Yearwood	Lisa A. McKenna
16	Nashua	Wesley Jordan	Curtis J. Revens	Donna S. Haas
16	Nashua	Shannon Rose	Brian D. Kane	Margaret R. Lotfy
16	Derry	Sean Patrick	George T. Walker	Eileen M. Crowe
16	Nashua	Travis Robert	Thomas W. Bennett	Linda R. Hall
17	Nashua	Nyomi Cassandra	Raymond Guzman	Colleen A. Ximines
18	Manchester	Julia Elizabeth	Vincent C. Marrone	Michelle L. Curadossi
20	Manchester	Colby James	Michael R. Hoyle	Donna L. Duval
22	Nashua	Brandon Michael	Gary N. Lefebvre Sr.	Cheryle A. Hagan
24	Nashua	Alan Michael	Esteban F. Alvarez Jr.	Tobyle Goldman
25	Nashua	Kristina Elizabeth	Richard P. Barrows	Karen E. Mitchell
25	Nashua	Christine Shimako	Christopher J. Brien	Ruth E. Dale
27	Nashua	Jillian Christina	Allan L. Baldvins	Deanna L. Nash
28	Nashua	Hannah Margaret	Robert L. Murphy	Cynthia Ramsey
28	Nashua	Hiillary Elizabeth	John A. Wilson	Rhonda L. Eaton

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
29	Manchester	Tyler Gaston	Joseph Dimartino	Nancy Mercier
30	Nashua	Devin James	Brian J. Sweetser	Christine S. Hammond
30	Nashua	Joshua Tree	Leonard C. Karpel	Darcie Sanders
Jun. 1	Nashua	Kelly Jean	Peter J. Graham	Lisa A. Yerxa
1	Manchester	Brian Michael	Mark L. Timmerman	Alane C. Adams
2	Nashua	Brett Alexander	Matthew R. Billings	Elizabeth A. Mazerall
2	Nashua	Brendan Thomas	Thomas S. Foley Jr.	Michelle M. Pelletier
2	Manchester	Callie Patricia	Michael S. Sheehan	Colleen M. Baker
2	Nashua	Leila A.	Abdullah A. Bafageeh	Suzanne E. Kindler
3	Nashua	Jennifer Marie	Raymond E. Bonett	Deborah L. Watkins
5	Nashua	Zahir Shakhir	Zulfikar Merchant	Sherry E. Hawrylyshyn
6	Merrimack	Griffith Connor	Steven Raaberg	Karin Judge
9	Derry	David Aaron	Mark T. Campbell	Sharon I. Macie
11	Lebanon	Kimberly Ann	Ralph A. D'Amelio Jr.	Donna L. Harden
11	Nashua	Mary Margaret	Gilbert R. Vidal	Eileen A. Killoran
11	Nashua	Anthony Paul	David M. Edmonds Sr.	Carol L. Scagnelli
12	Nashua	Megan Ruth	Carl W. Hartmann	Judith V. Paganuzzi
14	Nashua	Michael	Todd B. Albertelli	Linda M. McElrath
15	Nashua	Natalie	Charles E. Chagnon	Pamela T. Hall
15	Nashua	Kelsey Ann	Steven J. Roderiques	Laurie T. McQueeney
15	Nashua	Lindsay Nicole	Gordon F. MacPhail Jr.	Nancy J. Wiley
16	Nashua	Connor Jon	John R. Purcell	Wendy L. Robair
17	Manchester	Emily Dillon	Brian M. Gleason	Maria E. Freitas
22	Nashua	Amanda Janine	David G. Lajoie	Jennifer M. Johns
22	Nashua	Malcolm Jahwan	Charles V. Utley Jr.	Kim M. Crayton
22	Nashua	Isabelle Bowe	Donald L. Poulin	Eda L. Waker
22	Nashua	Cody Darren	Darren W. Naeck	Michelle M. Monty
23	Nashua	Cody Robert	Matthew J. Graham	Amy J. Pierce
24	Manchester	Molly Simone	Michael C. Hagan	Jill Stanger

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
24	Nashua	Ryan James	Richard J. Riviere	Phyllis L. Tracy
24	Nashua	Michele Elizabeth	John F. Du Long	Brenda L. Scull
24	Nashua	Brianna Patricia	Nelson S. Publicover	Barbara J. Brooks
25	Manchester	Jacob Charles	David J. Waterman	Elizabeth A. Schamber
27	Nashua	Jennifer Cathrine	Adam W. Davies	Robin A. Foley
28	Nashua	Brittany Lynn	Todd M. Young	Melendy A. Doucette
29	Nashua	Bethany Nichole	Matthew J. Currier	Deborah D. Schaefer
Jul. 7	Nashua	Brianna Elizabeth	Michael A. Penta	Sharon A. Gentile
8	Nashua	Chelsea Cameron	Thomas A. Jack	Jane C. Leonard
8	Manchester	Rebecca Ashley	John J. Maille	Christine R. Orleans
10	Manchester	Matthew Thomas	Steven J. Everitt	Cathy A. Bourgeois
11	Nashua	Jared Charles	Charles F. Black	Kathleen D. Wood
14	Nashua	Joshua James	Dennis S. Couture	Donna M. Smith
14	Nashua	Jeremy Joseph	Dennis S. Couture	Donna M. Smith
14	Manchester	Elizabeth Lynne	Eric L. Trowbridge	Linda T. Bellemore
15	Nashua	Amanda Elizabeth	Eric W. Schott	Lisa B. Houston
15	Nashua	Kayla Marie	Jeffrey A. Lafond	Judi L. Anderson
15	Nashua	Amy Lee	Lee R. Henderson	Leanne Hobbs
16	Merrimack	Lucas	James S. Waldron	Gail Ostroski
18	Nashua	Casey Rachel	Scott L. Borstel	Sheila M. Hartnett
19	Nashua	Alexa Rose	Stewart R. Tardif	Jennifer L. McKay
19	Nashua	Michael David	Jeffrey M. Ouellette	Karen A. Lane
19	Nashua	Alyssa Deloris	George W. Grantham	Marie D. Guy
22	Nashua	Jillian Rose	Paul E. Joyce	Laura A. Hatfield
23	Nashua	Deanne Marie	Dean A. Lecuyer	Joanne M. Hoodak
23	Nashua	Daniel James	John S. Bosco	Karen M. Modry
23	Manchester	Derek Michael	Kevin B. Avila	Stephanie E. Myers
24	Nashua	Brianna Antonette	Benedetto Salamone	Joyce E. Carpenter
24	Nashua	Patrick John	John W. Wolber	Patricia A. Earl

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
27	Manchester	Grace Katherine	Christopher J. Healey	Carol A. McGonagle
27	Nashua	Stephen Eric	Stephen E. Cuipa Sr.	Sherri L. Kehnast
28	Nashua	Conner Eric	Eric P. Tremblay	Carlene M. Wenzel
28	Manchester	Neal Patrick	Neal H. Keegan	Michelle R. Charest
28	Nashua	Kalie Erin	Todd W. Blain	Nancy R. Sanborn
29	Manchester	Annie Lynn	Thomas S. D'Alimonte	Roberta A. Holden
31	Nashua	Amber Dawn	Andrew A. Steeves	Lori E. Furman
31	Nashua	Ann Jolie	Andrew A. Steeves	Lori E. Furman
Aug.	Nashua	Nicole Eileen	Fabrizio P. Zanella	Janice M. Shea
	Manchester	Jacqueline Julia	Scott W. Crowe III	Diane Cyphers
3	Nashua	Brandon John	John W. Byrd	Vickie A. Hewey
5	Nashua	Matthew Sean	Michael C. Becker	Patrice A. Hayes
8	Nashua	Dustin William	John W. Molkentine	Jennifer L. Mosonyi
10	Nashua	Heather Michelle	Gerald G. Gee	Kin Asselin
11	Manchester	Lindsay Elaine	Gregory R. Hall	Judith A. Rocco
11	Nashua	Kimberly Anne	Michael G. Moy	Annie Quek
12	Nashua	Michael Joseph	Joseph J. Tiano Jr.	Beverly A. Fabello
13	Nashua	Robert James	Michael A. Weeden	Theresa J. Doverspike
16	Nashua	Marcus Daniel	Daniel A. Poudrette	Wanda E. White
17	Nashua	Aron Call	Norman L. Reynolds	Sunan Call
18	Nashua	Ian Davis	David J. Anderson	Michelle A. Ouellette
19	Manchester	Michael Anthony	Kevin J. Peidmonte	Anne M. Santini
20	Manchester	Adam Michael	Elwin B. French	Cheryl A. Desrosiers
20	Manchester	Nicholas Andrew	John C. Plante	Cynthia L. Warakowski
23	Manchester	Alexandra Katherine	Paul D. Miller	Amanda L. Sleath
26	Manchester	Timothy Sergio	Sergio R. Perez	Cynthia A. Lee
27	Nashua	James Thomas	James M. Fitzgerald	Diane K. Orlando
27	Nashua	Alison Elizabeth	David D. Deleo	Joan E. Alwardt
27	Nashua	Jillian Jaime	Jamie J. Provencher	Debra L. Courtemanche

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
Sept. 2	Nashua	Michael Scott	Scott F. Simeone	Lillian R. Mericantante
2	Nashua	Gabriella Victoria	Vincent F. Servello	Michele A. Bombardier
3	Nashua	Chelsea Blair	Henry B. Newcomb	Joan B. Nadeau
4	Nashua	William Marcel	William E. Flanagan	Ann-Marie Tremblay
6	Nashua	James Roland	Miles D. Bigwood	Kathy A. Drapeau
9	Nashua	Melissa Ann	Paul D. Mahoney	Ann H. Edmonds
10	Manchester	Jordan Elizabeth	Shawn P. Kelly	Rhonda J. Parent
13	Nashua	Ashely Lynn	Robert L. Musick	Danielle J. Caron
13	Nashua	Gregory Michael	Edmund C. Hilston Jr.	Stacey C. Aiello
14	Manchester	Catherine Lee	Rory L. Moulton	Martha J. Carew
14	Nashua	Matthew Jerome	David W. Croke	Lynne M. Hagan
15	Nashua	Melissa Ashley	Timothy S. Dugan	Nancy L. Anderson
16	Nashua	Rebecca Ann	Richard A. Withey	Kim M. McKenzie
16	Manchester	Tyler James	James B. Monahan	Diane L. Christie
16	Nashua	Victoria Rose	Mario R. Costa Jr.	Priscilla Kane
19	Nashua	Gregg Anthony	William R. Stetson	Karen S. Reuter
21	Nashua	Curtis Mitchell	Glenn R. Bruno	Diane Vaudreuil
22	Nashua	Risa Erin	Giuseppe F. Lepera	Karen R. Bogle
23	Nashua	Thomas Henry	Thomas H. Leary Jr.	Sue E. Williams
23	Nashua	Jacob Aaron	Thomas A. Palermo	Elizabeth J. Eddy
24	Nashua	Elsbeth Catharine	Eric C. Badertscher	Margaret R. Miller
25	Nashua	Lauren Treasa	Robert A. Passalacqua	Carla M. Laporte
25	Nashua	Christopher Joseph	Charles J. Lafond	Patricia A. Walsh
25	Nashua	Sean David	Dean H. Wilson	Mary L. Flannery
25	Nashua	Nicole Elizabeth	Gilles Bard	Christine M. Panepinto
27	Manchester	Logan Reed	David A. Placey	Karen Gray
29	Nashua	Alison Wai	Aston C. Chan	Agnes P. Wons
Oct. 2	Nashua	Rebecca Dailey	David A. Wolinski	Carol L. Brousseau
2	Manchester	Mary Allison	Thomas A. Wingate	Donna M. Bonner

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
2	Nashua	Michelle Lyndsey	Kenneth F. Tucker Jr.	Jennifer L. Newcomb
6	Nashua	Cody Jacob	Gary M. Gladstone	Debra A. Sprague
6	Nashua	Emily Elyse	David A. Ham	Christine E. Woolley
7	Nashua	Emily Ellen	Gary A. Provencher	Catherine A. Laffin
7	Nashua	Michael Edward	Dennis J. Giampietro	Laurie J. Pakalnis
7	Nashua	Victoria Monique	Gary D. Dow	Monique I. Paul
8	Nashua	Felicia Jean	Christopher E. Kendall	Terry A. Towne
8	Manchester	Timothy Andrew	Donald J. Schultz	Cindylynn G. Poliquin
13	Nashua	Alisha Rose	Dale R. Smith	Katy R. Proctor
14	Nashua	Hannah Victoria	Richard A. Wyatt	Sandra A. Whynot
14	Nashua	John Henry	Bruce A. Watkins	Wendy L. Wright
14	Nashua	George Vincent	William E. Shack	Susan M. Carr
14	Manchester	Katelyn Christine	David T. L'Heureux	Kristen L. Nugent
16	Nashua	Michael James	Robert E. Dinsmore Jr.	Dorothy A. Cox
18	Manchester	Alyssa Danielle	John W. Peterson	Linda M. Sobocinski
19	Manchester	Nicholas Kenneth	Lance E. Budka	Darlene A. Peary
22	Nashua	Nathin Daniel	Randa R. Tilton	Kimberly D. Kelley
22	Nashua	George	James Pantazelos	Christina Morfi
24	Manchester	Brian Anthony	Robert A. McNeill	Maryjo Alcorn
24	Nashua	Lindsey Ann	Paul J. MacPhee	Kathryn B. Kerrigan
24	Nashua	Andrew Charles	Keith A. Legget	Debra J. Koslowski
26	Nashua	Mitchell Roland	Roger F. Blais	Paula L. Arsenault
27	Nashua	Kaitlyn Elizabeth	Kevin E. Cashell Jr.	Jean M. Peppucci
28	Nashua	Rand Chandler	David B. Nichols	Tracy L. Libby
29	Nashua	Mark Johnson	David S. Worthen	Gail M. Johnson
29	Manchester	Bradley Richmond	Bryan E. Entreklin	Susan L. Carlisle
31	Nashua	Stephanie Rose	Alan J. Mills	Laura M. D'Alessandro
Nov. 1	Nashua	Kaitlyn Patrick	Michael A. Gerroir	Kathleen P. Doherty
3	Nashua	Jacob Benjamin	Jeffrey A. Moskowit	Shari A. Campbell

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
3	Manchester	Kyle Holden	Thomas H. Remillard	Lorraine C. Rolerad
4	Nashua	Murray Alan	Jeffrey A. Barnes	Laura E. Schofield
5	Concord	Ryan John	Mark C. Flaherty	Megan J. Schneider
6	Nashua	Corey Daniel	Daniel J. Dubey	Kimberly F. West
9	Nashua	Tess Catherine	Robert P. Ryan	Brenda C. Nevins
9	Nashua	Hannah Elizabeth	Stephen M. Zervas	Charlene A. Mooney
11	Nashua	Jacob Gerald	Douglas J. Dunham	Linda A. Johnson
11	Manchester	Justina Renee	Ronald S. Shandler	Susan J. Klein
11	Manchester	Michael Vincent	Mark P. Prestipino	Sherry D. Aramini
12	Manchester	Jennifer Alice	Todd A. Trimble	Evelyn I. Zoernack
13	Nashua	Megan Rose	Daniel P. Lachance	Margaret K. Hudon
13	Lebanon	Caitlin Virginia	Thomas G. Holmes	Cathy J. Rogers
15	Nashua	Jacob Paul	Peter B. Holmes	Donna M. Malone
15	Nashua	Matthew Joseph	Domenic A. D'Intino	Karen E. Rodwell
17	Nashua	Kara Michele	James R. Jolly	Anna K. Powers
20	Concord	Connor Ganley	David L. Parenti	Michele D. Noel
22	Nashua	Lauren Ann	Kevin L. Tracey	Maureen O'Hare
23	Nashua	Nicholas Alexander	Anthony Winn	Margaret C. Winn
24	Nashua	Austin James	John H. Martin Jr.	Karen Wangrocki
24	Nashua	Jennifer Sara	Larry R. Devost	Maureen T. Donnelly
25	Nashua	Elise Michelle	Robert L. St. Laurent	Nacy J. Foster
27	Nashua	Spencer William	Darryl P. Black	Betsy L. Hummel
Dec. 1	Nashua	Coreen Elizabeth	David B. Miller	Linda A. Viau
1	Manchester	Conner Sadler	John J. O'Brien	Tracey A. Miller
1	Manchester	Devin John	Philip J. Maglio	Joy L. Wrigley
1	Nashua	Gregory Peter	Thomas M. Kolb	Ellen L. Galarneau
7	Nashua	Adam Michael	David J. Senechal	Robin L. Provencal
7	Nashua	Tyler Raymond	Paul J. Kulas	Lisa P. Marquis
7	Nashua	Paul Joseph	Paul J. Kulas	Lisa P. Marquis

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
7	Nashua	Allison Taylor	Edward S. Kowalewski	Susan J. Bennett
7	Nashua	Nathan Breen	Carey M. Demers	Sheila A. Breen
8	Nashua	Steven Eugene	James H. Edmonds	Lorette J. Mooney
10	Nashua	Christopher Edward	Michael E. Kinney	Robin M. Dileo
14	Nashua	Jessica Rachel	Steven P. Maniglia	Lydia M. Moretti
16	Nashua	Lauren Marie	Charles M. Calvino	Robin M. Whelan
17	Nashua	Anthony James	Dean C. Puzzo	Teresa A. Raso
17	Nashua	Matthew Ray	Donald E. Tupper	Michelle L. Smith
19	Manchester	Ryan Andrew	Luke E. Frear	Kimberly A. McMillan
19	Nashua	Darin Michael	Robert W. Moore	Renee J. Berrigan
21	Nashua	Melissa Anne	Gary J. Aubin	Linda S. St. Hilaire
24	Nashua	Alison Margaret	Hugh P. Martin	Margaret M. Young
25	Manchester	Paige Alexandra	William L. Corbett III	Laurie D. Armstrong
25	Nashua	Jennifer Louise	James G. Duggan	Beverly A. Chase
25	Nashua	Allison Lee	Russel J. Kuhn	Marjorie A. Kolnsberg
27	Nashua	Ariel Grace	Mark E. Weithman	Dorothy D. Lane

DEATHS REGISTERED IN THE TOWN OF MERRIMACK, NH
YEAR ENDING DECEMBER 31, 1992

<i>Date</i>		<i>Place of Death</i>	<i>Name of Deceased</i>	<i>Age</i>	<i>Place of Burial</i>
Jan.	2	Goffstown	Merle W. Bennett	86	St. Johnsbury, VT
	2	Goffstown	Mary Turner	90	Concord
	2	Manchester	Paul Kelly	93	Concord
	15	North Conway	George J. Rupprecht	88	Maynard, MA
	21	Merrimack	Wilma A. Reed	83	Hampstead, NY
	25	Nashua	Ann M. Moriarty	64	Everett, MA
	31	Nashua	Helen M. Pynenburg	84	Merrimack
Feb.	3	Goffstown	Grace McGrail	91	West Roxbury, MA
	5	Merrimack	Marion R. Gordon	76	Merrimack
	14	Merrimack	Francis L. Cramer II	73	Washington, ME
	14	Nashua	Lee C. Eubanks	51	Shirley, MA
Mar.	3	Nashua	Lois S. Damon	59	Merrimack
	4	Merrimack	Leon G. Bumford	69	Milford
	8	Merrimack	Gerard F. Levesque	31	Billerica, MA
	14	Merrimack	Elizabeth F. Blackwell	73	Concord
	15	Merrimack	Violet P. Baxter	96	Hudson
	16	Nashua	Mildred S. George	88	East Andover
	18	Merrimack	Sophie M. Besk	78	Leominster, MA
	27	Merrimack	Edward C. Warren	74	South Lyndeborough
	31	Manchester	Nanette G. Nuese	48	Merrimack
Apr.	9	Nashua	William C. Ekle	49	Merrimack
	15	Manchester	Mary E. D. Bonda	89	Manchester
	16	Nashua	Louise A. Cox	93	Sanbornville
	21	Nashua	Ruth E. Brody	69	Merrimack
	21	Manchester	Kenneth P. Meuse	59	Merrimack
	23	Nashua	Robert L. Pane Sr.	62	Morris, NY
May	2	Goffstown	Anna Bergholm	79	Lowell, MA
	4	Manchester	Elizabeth B. Holevas	48	Merrimack
	5	Nashua	Philip E. Goss Jr.	60	Merrimack
	7	Milford	Chales T. Clegg	73	Milford
	8	Manchester	David Meredith	67	Concord
	15	Merrimack	Pauline L. Muzeroll	35	Concord
	16	Nashua	Lawrence W. Westholm	74	Burlington, MA
	19	Merrimack	Rose A. Ayer	78	Nashua
	19	Nashua	Francis Loughran	41	Concord
	22	Peterborough	John W. Roberts	56	Nashua
	30	Merrimack	Lawrence Mergotti	74	Bedford
Jun.	6	Nashua	Pauline E. Hoffman	62	Nashua
	13	Merrimack	Simon S. Szeto	48	Merrimack
	13	Manchester	Virginia G. Tanguay	91	Fitchburg, MA
	28	Nashua	Frederick Rocca	82	Nashua
Jul.	2	Merrimack	Robert Fallon	72	Fitchburg, MA
	4	Nashua	Richard H. Bell	51	Concord
	5	Merrimack	Doris Van Buskirk	72	Cascade Township, MI

<i>Date</i>	<i>Place of Death</i>	<i>Name of Deceased</i>	<i>Age</i>	<i>Place of Burial</i>	
	7	Nashua	Annette B. Cook	79	Nashua
	7	Manchester	Harold Christensen	87	Reading, MA
	8	Merrimack	Paul I. Fowler	73	Derry
	14	Merrimack	J. Robert Collender	52	Merrimack
	23	Merrimack	Aline Y. Chagnon	67	Manchester
	24	Merrimack	Simon L. Rolerad	22	Merrimack
	24	Manchester	Elaine F. Koester	65	Stafford
	27	Goffstown	Harry Thibault	86	Chester
	28	Nashua	Justin T. Lightfoot	12	Merrimack
Aug.	13	Merrimack	Cindy C. Murphy	37	Concord
	14	Merrimack	Francois D. Fortin	90	Nashua
	15	Nashua	Robert T. Murray	65	Derry
Sept.	12	Nashua	Martin F. Nelsen	68	Merrimack
	20	Nashua	Allen J. Buckley	69	Bedford, MA
	26	Merrimack	Ethel Kisonak	72	Piscataway, NJ
	27	Nashua	Frederick L. White	68	Mansfield, MA
	30	Nashua	Wilbur J. Witty	95	Everett, MA
Oct.	5	Nashua	Fred M. Huber	85	Merrimack
	7	Nashua	Robert P. Ledoux	76	Nashua
	8	Nashua	Lucille A. Guest	77	Nashua
	10	Merrimack	Leo F. Lowe	69	Saugus, MA
	11	Nashua	Eledine Dumont	86	Nashua
	20	Nashua	Bernard C. Smith	48	Merrimack
	20	Lebanon	Sharon A. Smith	26	Merrimack
	27	Merrimack	Jeanne M. Selander	37	Concord
Nov.	2	Merrimack	Cora M. L. Davis	89	Merrimack
	4	Nashua	Jessie E. Haight	85	Merrimack
	6	Manchester	Richard Toom	79	Derry
	16	Manchester	Marion S. Shute	94	Manchester
	17	Merrimack	Margaret B. Randall	51	Concord
	22	Merrimack	Louis T. Stam III	51	Owing Mills, MD
	22	Nashua	June S. Jaffe	41	Woodbridge, NJ
Dec.	2	Manchester	William A. Ernst Jr.	64	Merrimack
	2	Merrimack	Robert P. Sweeney	16	Merrimack
	6	Manchester	Joan P. Levesque	44	Manchester
	11	Merrimack	Albert N. Bishop	84	Concord
	17	Nashua	Daniel C. Ayer	40	Merrimack
	25	Merrimack	Daniel J. Dunham	44	Concord
	25	Merrimack	Albertus W. Tenhave	64	Merrimack
	30	Nashua	Annette Michaud	71	Nashua
	31	Nashua	Sharon R. Dodson	7	Merrimack

TREASURER'S REPORT
POOLED CASH ACCOUNT

Balance - July 1, 1991 \$10,513,011.83

Receipts:

General Government	273,496.70
Fire Protection Area	33,082.58
Assessing	1,637.75
Fire	1,270.50
Police	269,747.72
Ambulance	41,996.72
Public Works Administration	150.00
Highway	1,782.01
Solid Waste Disposal	372,646.45
Sewer	1,962,483.64
Planning and Zoning	14,643.01
Parks and Recreation	19,350.80
Equipment Maintenance	12,000.00
Code Enforcement	77,117.25
Town Clerk/Tax Collector	31,902,455.28
Welfare	6,889.24
Health	14,559.88
Interest on deposits and investments	337,583.87
Federal and state aid	1,256,004.79
Private grants	37,955.00
Transfers from trust funds	277,018.35
Expense reimbursements	258,623.55
Bond proceeds	1,460,000.00
Performance bonds and deposits	120,133.24
Lease proceeds	934,375.00
Total receipts	<u>39,687,003.33</u>

Total cash available 50,200,015.16

Less selectmen's orders paid 41,014,079.62

Balance - June 30, 1992 \$9,184,935.54

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is allocated to each fund on the basis of its relative average monthly equity in the pooled account. Fund equities in pooled cash at June 30, 1992 and interest earned by each fund during the year then ended are as follows:

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	\$261,487.01	\$8,258,411.15
Sewer	40,198.66	166,790.03
Fire Protection Area	787.74	17,055.66
Veterans Memorial Park	125.62	110.86
Camp Sargent Road By-Pass	2,072.71	46,642.79
Incinerator	662.95	6.50
Road Improvements	31,350.43	665,969.35
Conservation - 80 Acres	333.42	7,461.43
Conservation - Special	565.33	22,487.77
Total	<u>\$337,583.87</u>	<u>\$9,184,935.54</u>

LONG-TERM DEBT PRINCIPAL AND INTEREST PAYMENT SCHEDULES

\$1,110,000 1975 Incinerator Bonds 6.5 % Interest - State Guaranteed

Year	Interest September 1	Principal September 1	Interest March 1	Total
1992-93	7,150.00	55,000.00	5,362.50	67,512.50
1993-94	5,362.50	55,000.00	3,575.00	63,937.50
1994-95	3,575.00	55,000.00	1,787.50	60,362.50
1995-96	1,787.50	55,000.00	0.00	56,787.50
	<u>17,875.00</u>	<u>220,000.00</u>	<u>10,725.00</u>	<u>248,600.00</u>

\$2,750,000 1977 Sewer Line Extension Bonds 4.875 % Interest - State Guaranteed

Year	Interest August 1	Principal August 1	Interest February 1	Total
1992-93	18,280.50	125,000.00	15,235.00	158,515.50
1993-94	15,233.75	125,000.00	12,188.00	152,421.75
1994-95	12,187.00	125,000.00	9,141.00	146,328.00
1995-96	9,140.25	125,000.00	6,094.00	140,234.25
1996-97	6,093.50	125,000.00	3,047.00	134,140.50
1997-98	3,046.75	125,000.00	0.00	128,046.75
	<u>63,981.75</u>	<u>750,000.00</u>	<u>45,705.00</u>	<u>859,686.75</u>

\$2,250,000 1980 Sewer Line Extension Bonds 7.12 % Interest - State Guaranteed

Year	Interest July 1	Principal July 1	Interest January 1	Total
1992-93	27,720.48	110,000.00	26,480.26	164,200.74
1993-94	32,256.68	110,000.00	29,260.00	171,516.68
1994-95	29,260.00	110,000.00	25,272.50	164,532.50
1995-96	25,272.50	110,000.00	21,230.00	156,502.50
1996-97	21,230.00	110,000.00	17,132.50	148,362.50
1997-98	17,132.50	110,000.00	12,952.50	140,085.00
1998-99	12,952.50	110,000.00	8,690.00	131,642.50
1999-2000	8,690.00	110,000.00	4,372.50	123,062.50
2000-2001	4,372.50	110,000.00	0.00	114,372.50
	<u>178,887.16</u>	<u>990,000.00</u>	<u>145,390.26</u>	<u>1,314,277.42</u>

\$3,000,000 1985 Road Improvement Bonds
7.5 % - 7.7 % Interest

Year	Interest August 1	Principal February 1	Interest February 1	Total
1992-93	34,350.00	300,000.00	34,350.00	368,700.00
1993-94	22,950.00	300,000.00	22,950.00	345,900.00
1994-95	11,550.00	300,000.00	11,550.00	323,100.00
	<u>68,850.00</u>	<u>900,000.00</u>	<u>68,850.00</u>	<u>1,037,700.00</u>

\$3,300,000 1987 Road Improvement Bonds
5.40 % - 7.25 % Interest

Year	Interest July 15	Principal July 15	Interest January 15	Total
1992-93	67,567.50	330,000.00	57,172.50	454,740.00
1993-94	57,172.50	330,000.00	46,282.50	433,455.00
1994-95	46,282.50	330,000.00	35,062.50	411,345.00
1995-96	35,062.50	330,000.00	23,595.00	388,657.50
1996-97	23,595.00	330,000.00	11,962.50	365,557.50
1997-98	11,962.50	330,000.00	0.00	341,962.50
	<u>241,642.50</u>	<u>1,980,000.00</u>	<u>174,075.00</u>	<u>2,395,717.50</u>

\$3,500,000 1988 Sewer Line Extension Bonds
6.95 % - 7.05 % Interest

Year	Interest July 15	Principal July 15	Interest January 15	Total
1992-93	7,025.00	50,000.00	5,287.50	62,312.50
1993-94	5,287.50	50,000.00	3,525.00	58,812.50
1994-95	3,525.00	50,000.00	1,762.50	55,287.50
1995-96	1,762.50	50,000.00	0.00	51,762.50
	<u>17,600.00</u>	<u>200,000.00</u>	<u>10,575.00</u>	<u>228,175.00</u>

**\$1,550,000 1989 Camp Naticook Bonds
9.5 % Interest**

Year	Interest July 2	Principal January 2	Interest January 2	Total
1992-93	68,575.00	60,850.00	68,575.00	198,000.00
1993-94	65,684.00	66,632.00	65,684.00	198,000.00
1994-95	62,519.00	72,962.00	62,519.00	198,000.00
1995-96	59,054.00	79,892.00	59,054.00	198,000.00
1996-97	55,259.00	87,482.00	55,259.00	198,000.00
1997-98	51,103.00	95,794.00	51,103.00	198,000.00
1998-99	46,553.00	104,894.00	46,553.00	198,000.00
1999-2000	41,571.00	114,858.00	41,571.00	198,000.00
2000-01	36,115.00	125,770.00	36,115.00	198,000.00
2001-02	30,141.00	137,718.00	30,141.00	198,000.00
2002-03	23,599.00	150,802.00	23,599.00	198,000.00
2003-04	16,436.00	165,128.00	16,436.00	198,000.00
2004-05	8,593.00	180,896.00	8,593.00	198,082.00
	<u>565,202.00</u>	<u>1,443,678.00</u>	<u>565,202.00</u>	<u>2,574,082.00</u>

**\$330,000 1991 Recycling Facility Lease/Purchase Agreement
8.341 % Interest**

Year	Principal March 31	Interest March 31	Total
1992-93	39,675.27	24,391.22	64,066.49
1993-94	42,973.93	21,092.56	64,066.49
1994-95	46,546.84	17,519.65	64,066.49
1995-96	50,416.82	13,649.67	64,066.49
1996-97	54,608.54	9,457.95	64,066.49
1997-98	59,148.79	4,917.70	64,066.49
	<u>293,370.19</u>	<u>91,028.75</u>	<u>384,398.94</u>

**\$121,393 1991 Computer/Telephone System Lease/Purchase Agreement
8.4393 % Interest**

Year	Principal March 31	Interest March 31	Total
1992-93	40,375.94	7,102.43	47,478.37
1993-94	43,783.37	3,695.00	47,478.37
	<u>84,159.31</u>	<u>10,797.43</u>	<u>94,956.74</u>

**\$906,500 1991 Aeration System Lease/Purchase Agreement
8.0699 % Interest**

Year	Principal March 15	Interest March 15	Total
1992-93	67,399.58	68,124.88	135,524.46
1993-94	72,838.99	62,685.47	135,524.46
1994-95	78,717.38	56,807.08	135,524.46
1995-96	85,070.18	50,454.28	135,524.46
1996-97	91,935.68	43,588.78	135,524.46
1997-98	99,355.25	36,169.21	135,524.46
1998-99	107,373.60	28,150.86	135,524.46
1999-2000	116,039.07	19,485.39	135,524.46
2000-01	125,403.90	10,120.56	135,524.46
	<u>844,133.63</u>	<u>375,586.51</u>	<u>1,219,720.14</u>

**\$58,000 1991 Computer System Lease/Purchase Agreement
8.4484 % Interest**

Year	Principal June 6	Interest June 6	Total
1992-93	13,866.70	3,819.82	17,686.52
1993-94	15,038.21	2,648.31	17,686.52
1994-95	16,308.64	1,377.88	17,686.52
	<u>45,213.55</u>	<u>7,846.01</u>	<u>53,059.56</u>

**\$1,460,000 1991 Road Improvement Bonds
6.5 % Interest**

Year	Interest August 15	Principal August 15	Interest February 15	Total
1992-93	47,450.00	150,000.00	42,575.00	240,025.00
1993-94	42,575.00	150,000.00	37,700.00	230,275.00
1994-95	37,700.00	145,000.00	32,987.50	215,687.50
1995-96	32,987.50	145,000.00	28,275.00	206,262.50
1996-97	28,275.00	145,000.00	23,562.50	196,837.50
1997-98	23,562.50	145,000.00	18,850.00	187,412.50
1998-99	18,850.00	145,000.00	14,137.50	177,987.50
1999-2000	14,137.50	145,000.00	9,425.00	168,562.50
2000-01	9,425.00	145,000.00	4,712.50	159,137.50
2001-02	4,712.50	145,000.00	0.00	149,712.50
	<u>259,675.00</u>	<u>1,460,000.00</u>	<u>212,225.00</u>	<u>1,931,900.00</u>

\$1,100,000 1992 Road Improvement Bonds
5.0 % - 5.4 % Interest

Year	Interest August 15	Principal August 15	Interest February 15	Total
1992-93	0.00	0.00	0.00	0.00
1993-94	28,105.00	110,000.00	31,696.19	169,801.19
1994-95	25,355.00	110,000.00	25,355.00	160,710.00
1995-96	22,605.00	110,000.00	22,605.00	155,210.00
1996-97	19,855.00	110,000.00	19,855.00	149,710.00
1997-98	17,105.00	110,000.00	17,105.00	144,210.00
1998-99	14,355.00	110,000.00	14,355.00	138,710.00
1999-2000	11,550.00	110,000.00	11,550.00	133,100.00
2000-01	8,745.00	110,000.00	8,745.00	127,490.00
2001-02	5,885.00	110,000.00	5,885.00	121,770.00
2002-03	2,970.00	110,000.00	2,970.00	115,940.00
	<u>156,530.00</u>	<u>1,110,000.00</u>	<u>160,121.19</u>	<u>1,416,651.19</u>

DEBT SERVICE ON OUTSTANDING LONG-TERM BONDS AND LEASE OBLIGATIONS

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	Total
Sewer Fund														
1975 Incinerator Bonds	67,513	63,937	60,363	56,787	0	0	0	0	0	0	0	0	0	248,600
1977 SLE Bonds	158,516	152,422	146,328	140,234	134,140	128,047	0	0	0	0	0	0	0	859,687
1980 SLE Bonds	164,201	171,517	164,532	156,503	148,362	140,085	131,642	123,063	114,372	0	0	0	0	1,314,277
1988 SLE Bonds	62,313	58,812	55,288	51,762	0	0	0	0	0	0	0	0	0	228,175
1991 Aeration System Lease														
State Grants	135,524	135,524	135,525	135,524	135,525	135,524	135,525	135,524	135,525	0	0	0	0	1,219,720
Net Sewer Debt Service	(135,348)	(128,751)	(122,092)	(115,404)	(55,471)	(52,278)	(49,039)	(45,769)	0	0	0	0	0	(704,152)
General Fund														
1985 Road Bonds	452,719	453,461	439,944	425,406	362,556	351,378	218,128	212,818	249,897	0	0	0	0	3,166,307
1987 Road Bonds	386,700	345,900	323,100	0	0	0	0	0	0	0	0	0	0	1,037,700
1989 Wasserman Park Bonds	454,740	433,455	411,345	388,658	365,558	341,962	0	0	0	0	0	0	0	2,395,718
1991 Computer/Telephone Lease	198,000	198,000	198,000	198,000	198,000	198,000	198,000	198,000	198,000	198,000	198,000	198,000	198,082	2,574,082
1991 Computer Lease	47,478	47,479	0	0	0	0	0	0	0	0	0	0	0	94,957
1991 Road Bonds	17,687	17,687	17,686	0	0	0	0	0	0	0	0	0	0	53,060
1992 Camp Sargent Road Bonds	240,025	230,275	215,688	206,262	196,838	187,412	177,988	168,562	159,138	149,712	0	0	0	1,931,900
Debt Service Reserve (60,850)	0	169,801	160,710	155,210	149,710	144,210	138,710	133,100	127,490	121,770	115,940	0	0	1,416,651
Net General Fund Debt Service	(60,850)	(66,632)	(72,962)	(46,940)	0	0	0	0	0	0	0	0	0	(247,384)
Solid Waste Disposal Fund														
1991 Recycling Facility Lease	1,265,780	1,375,965	1,253,567	901,190	910,106	871,584	514,698	499,662	484,628	469,482	313,940	198,000	198,082	9,256,684
Grand Total	<u>64,067</u>	<u>64,066</u>	<u>64,067</u>	<u>64,066</u>	<u>64,067</u>	<u>64,066</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>384,399</u>
	<u>1,782,566</u>	<u>1,893,492</u>	<u>1,757,578</u>	<u>1,390,662</u>	<u>1,336,729</u>	<u>1,287,028</u>	<u>732,826</u>	<u>712,480</u>	<u>734,525</u>	<u>469,482</u>	<u>313,940</u>	<u>198,000</u>	<u>198,082</u>	<u>12,807,390</u>

SCHEDULE OF TOWN PROPERTY

JUNE 30, 1992**Town Hall:**

Land and buildings	1,133,697
Furniture and equipment	612,061

Library:

Land and buildings	521,500
Furniture and equipment	166,034

Police Department:

Land and buildings	86,900
Equipment	801,769

Ambulance

251,900

Fire Department:

Land and buildings	95,802
Equipment	1,001,999

Landfill

893,391

Parks, commons, and playgrounds

2,578,565

Highway Department:

Land and buildings	247,733
Equipment	1,552,474

Emergency Management equipment

47,206

Sewer plant and facilities

32,014,102

Land and buildings acquired through Tax Collector's deeds:

Robin Lane 6C/302, 6C/303, 6C/316, 6C/317	2,940
Turkey Hill Road 4C/233	9,710
Burt Street 5C/270	5,590
Old Blood Road 5B/231, 5B/009	10,400
Valleyview Drive 5C/142	4,850
Valleyview Drive 5C/137	4,940
Valleyview Drive 5C/138-1 (4 lots)	12,940
Valleyview Drive 5C/150	4,880
Brewster Street 6D/188-1	4,640
Rita Street 6D/163	7,580
Weston Road 6D/391-2	14,230
Ingham Road 3C/030-1	220
Lawrence Road 7B/001	690
Mayhew Road 6A-2/092-01	550
Mayhew Road 6A-2/110	132

Pearson Road 7D/166-2	235
Longa Road 6A-2/128	200
Bedford Road 6D/233-1	455
Woodhaven Circle 6D/052	2,840
Pine Trail Road 6A-2/025	34
Newton Street 4C/352	25
Ministerial Drive 6D/477	2,231
Daniel Webster Highway 6E-2/002	12,963
South Grater Road 5A/009	28,702
Cobblestone Place 6A/085-07	17,824
Cobblestone Place 6A/085-02	4,674
Cobblestone Place 6A/085-04	4,745
Cobblestone Place 6A/085-03	4,655
Carter Road 6A-2/087	549
Carter Road 6A-2/088	5,422
Shore Drive 6A-2/019	5,292
Shore Drive 6A-2/020	3,875
Pinetrail Road 6A-2/023	214
Sunnydale Drive 5D-3/093	1,025
Christopher Road 4C/268	1,733
Cottonwood Lane 3D/025-EB-04	1,878
Cross Street 4C/157	810
Northwood Drive 4C/116	254
Turkey Hill Road 4C/142	756
Peaslee Road 3A/047	435
Total	<u><u>42,192,251</u></u>

--- SUMMARY INVENTORY OF VALUATION ---

TAX YEAR 1992

Land	611,382,170
Buildings	1,010,550,975
Public utilities:	
Water	2,218,500
Gas	3,001,500
Electric	14,025,060
	<hr/>
Total valuation before exemptions	1,641,178,205
Exemptions allowed:	
Blind	60,000
Elderly	6,122,400
Disabled servicemen	190,000
	<hr/>
Total exemptions allowed	6,372,400
	<hr/>
Net valuation on which tax rate is based	1,634,805,805
	<hr style="border-top: 3px double black;"/>

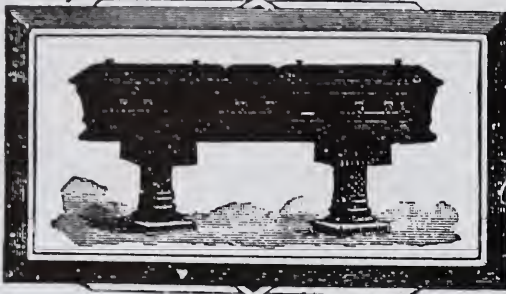
--- NET ASSESSED VALUATION HISTORY ---

1992	1,634,805,805
1991	1,631,537,851
1990	1,623,054,803
1989 *	1,609,532,654
1988	628,790,284
1987	590,884,826
1986	536,460,879
1985	476,434,301
1984	433,028,396
1983	403,180,435
1982	388,767,938
1981	363,434,663
1980	359,864,537
1979	348,566,138

* Reflects property revaluation

F. L. WALLACE & CO.,

PRACTICAL



EMBALMERS

—AND—

UNDERTAKERS !

HANOVER ST..

Manchester, N. H.

We have the LARGEST and BEST ASSORTMENT of Undertakers' Goods to select from to be found in the city. We give our personal attention to the business. Our store never closed, day or night. Deliver our goods in adjoining towns free of charge.

GRANITE DEPARTMENT.

We have added to our business a fine assortment of

Granite Monuments, Head Stones, Tablets, Markers, Posts, Curbing, etc., which we should be pleased to show to anyone thinking of buying.

F. L. WALLACE.

A. G. FAIRBANKS.

NEW HAMPSHIRE TRUST COMPANY,

City Hall Building, Manchester, N. H.

46 Devonshire Street, Boston.

CASH CAPITAL, \$400,000.

This Company is prepared to furnish investments for persons of small or large means to **Net 6 per cent**, payable semi-annually, free from all risk, or trouble. Amounts from \$100 upwards ready for immediate delivery. These investments are the safest to be obtained, and will run from three to ten years. The Company is the first and oldest of the kind in the State; its affairs are annually examined by the Bank Commissioners and its liabilities are *limited*. It has sold these securities to the leading Savings Banks, Insurance Companies, and Religious, Educational and Charitable Institutions, many Town funds, and to 2000 careful individual investors. Some of the leading business men of New England comprise the directory.

JAMES A. WESTON, President.

CHAS. H. BARTLETT, Vice President.

HIRAM D. UPTON, Treasurer.

5⁰ Interest paid on time deposit from day of deposit to day of
0 withdrawal, in Savings Bank Department.

Reprinted from the 1890 Annual Report
of the Town of Merrimack

STATEMENTS OF APPROPRIATIONS,
ESTIMATED REVENUES AND TAX ASSESSED FOR 1992

APPROPRIATIONS

Election and voter registration	18,580
Property revaluation	173,516
Legal expense	70,000
Planning and zoning	187,413
General government building maintenance	132,156
Historic preservation	2,740
Other general government	813,900
Police	2,366,054
Ambulance	261,457
Fire	1,853,811
Communications	234,168
Code enforcement	117,307
Emergency management	5,998
Fire protection area	45,449
Highways and streets	1,579,449
Equipment maintenance	238,136
Public works administration	126,729
Solid waste disposal	458,080
Sewer department	2,232,600
Public health	105,817
Direct welfare assistance	164,225
Parks and recreation	361,552
Library	502,385
Patriotic purposes	9,000
Cable television	3,000
Conservation	10,662
Principal - long-term bonds and lease obligations	1,342,168
Interest - long-term bonds and lease obligations	652,465
Interest - tax anticipation notes	50
Bond registration	750
Capital outlay	109,415
Transfer to capital reserve funds	412,000
Total appropriations	<u>14,590,732</u>

————— **ESTIMATED REVENUES** —————

Land use change taxes	25,000
Timber yield taxes	8,000
Other taxes	54,000
Interest and penalties on delinquent taxes	535,200
Motor vehicle permit fees	1,550,000
Other licenses and permits	174,285
Federal grants	70,294
Shared state revenues	307,166
State highway block grant	277,089
State water pollution grants	138,650
Other state grants	1,269
User fees - special revenue funds	3,436,685
Other charges for services	491,945
Sale of municipal property	127,000
Interest on deposits and investments	156,000
Payments in lieu of taxes	370,950
Fund balance	361,780
Other sources	134,754
Total estimated revenues	<u><u>8,220,067</u></u>

————— **PROPERTY TAX ASSESSED** —————

Total appropriations	14,590,732
Total estimated revenues	<u>8,220,067</u>
Net municipal appropriations	6,370,665
Tax overlay	364,997
War service tax credits	<u>159,800</u>
Net municipal assessment	6,895,462
Net school assessment	20,610,674
Net county assessment	<u>2,639,682</u>
Property tax to be raised	30,145,818
Divided by net assessed valuation (1,000's)	<u>1,634,805,805</u>
Property tax rate	<u><u>18.44</u></u>

STATEMENT OF EXPENDITURES, ENCUMBRANCES AND CARRYOVERS COMPARED TO APPROPRIATIONS

YEAR ENDED JUNE 30, 1992

	Encumbrances & Carryovers July 1, 1991	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances & Carryovers June 30, 1992	Total Commitments	Variance Favorable (Unfavorable)
GENERAL FUND								
General Government	500	655,884	0	565,384	680,738	831	681,569	(25,185)
Assessing	8,900	173,685	0	182,585	163,558	17,225	180,783	1,802
Fire	3,200	1,882,260	0	1,885,460	1,786,562	1,266	1,787,828	97,632
Police	0	2,289,284	0	2,289,284	2,148,617	203	2,148,820	140,464
Communications	0	244,014	0	244,014	204,564	0	204,564	39,450
Ambulance	0	261,212	0	261,212	247,699	0	247,699	13,513
Public Works Administration	3,500	119,938	0	123,438	114,575	0	114,575	8,863
Highway	39,642	1,940,932	0	1,980,574	1,866,009	39,676	1,905,685	74,889
Planning and Zoning	24,850	238,215	0	263,065	215,942	20,700	236,642	26,423
Parks and Recreation	11,100	408,960	0	420,060	347,021	1,439	348,460	71,600
Library	3,658	493,788	0	497,446	491,920	6,431	498,351	(905)
Equipment Maintenance	0	233,996	0	233,996	237,875	0	237,875	(3,879)
Building Maintenance	12,316	129,760	0	142,076	131,250	10,200	141,450	626
Code Enforcement	0	149,117	0	149,117	109,338	245	109,583	39,534
Town Clerk/Tax Collector	8,755	298,340	0	307,095	270,742	8,755	279,497	27,598
Welfare	0	120,985	200	121,185	234,416	0	234,416	(113,231)
Health	0	105,595	0	105,595	102,641	0	102,641	2,954
Non-Departmental:								
Debt Service	0	1,207,949	0	1,207,949	1,184,572	0	1,184,572	23,377
Drainage Improvement Program	87,700	0	0	87,700	83,211	1,570	84,781	2,919
Athletic Field/Park Improvements	9,300	0	0	9,300	8,427	0	8,427	873
Camp Sargent Road By-Pass	300,000	0	0	300,000	0	300,000	300,000	0

Adult Community Center Improvements	0	18,000	0	18,000	17,726	0	17,726	274
Abused Children	0	0	250	250	0	250	250	0
Depot Street River Access	0	50,000	0	50,000	300	49,700	50,000	0
Emergency Management Mobile Radios	0	0	1,000	1,000	1,000	0	1,000	0
Landfill Truck/Highway Furnace	25,000	0	0	25,000	0	0	0	25,000
Animal Control Pickup Truck	0	0	9,500	9,500	9,259	0	9,259	241
Day Camp Scholarships	225	0	0	225	225	0	225	0
Drug Law Enforcement	0	0	2,185	2,185	0	2,185	2,185	0
Traffic Signal Pre-emption	7,200	0	0	7,200	700	6,500	7,200	0
Police Command Training Program	0	0	1,185	1,185	985	0	985	200
Drug Task Force	0	0	43,015	43,015	39,687	200	39,887	3,128
Rescue Tool	0	0	2,000	2,000	2,000	0	2,000	0
General Government Computer	5,000	0	0	5,000	5,000	0	5,000	0
Ambulance Radios	0	0	2,209	2,209	2,209	0	2,209	0
Fire Station Energy Conservation	0	0	2,583	2,583	2,583	0	2,583	0
Merrimack Enforcement Patrols	0	0	9,598	9,598	8,309	0	8,309	1,289
Fire Truck Robot Training Aid	0	0	6,200	6,200	6,212	0	6,212	(12)
DARE	0	0	16,541	16,541	6,017	200	6,217	10,324
Clean Sweep	0	0	42,410	42,410	21,337	9,138	30,475	11,935
Total General Fund	550,846	11,021,914	138,876	11,711,636	10,753,226	476,714	11,229,940	481,696

	Encumbrances & Carryovers July 1, 1991	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances & Carryovers June 30, 1992	Total Commitments	Variance Favorable (Unfavorable)
SEWER FUND								
Sewer	22,660	2,570,908	0	2,593,568	2,502,630	24,118	2,526,748	66,820
Compost	3,618	308,691	0	312,309	252,364	31,161	283,525	28,784
Non-Departmental:		0	0		0	0		
Continental Boulevard Sewer Line	0	60,000	0	60,000	0	60,000	60,000	0
Aeration System	906,500	0	0	906,500	906,500	0	906,500	0
Debt Service	0	624,586	0	624,586	624,586	0	624,586	0
Total	932,778	3,564,185	0	4,496,963	4,286,080	115,279	4,401,359	95,604
FIRE PROTECTION AREA FUND								
Hydrant Rentals	0	42,288	0	42,288	44,569	0	44,569	(2,281)
SOLID WASTE DISPOSAL FUND								
Solid Waste Disposal	0	718,606	0	718,606	529,908	9,164	539,072	179,534
Non-Departmental:								
Debt Service	0	57,703	0	57,703	64,067	0	64,067	(6,364)
Total	0	776,309	0	776,309	593,975	9,164	603,139	173,170
NATICOOK DAY CAMP FUND								
Day Camp	0	0	0	0	92,763	0	92,763	(92,763)
Grand Totals	1,483,624	15,404,696	138,876	17,027,196	15,770,613	601,157	16,371,770	655,426

REPORT OF THE TRUST FUNDS OF THE TOWN OF MERRIMACK, NH

FUND SUMMARY, JUNE 30, 1992

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal			Income				Balance End Year	Grand Total of Principal & Income	
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses)	Withdrawals	Balance End Year	Income During Year	Percent			Amount
Fund A													
1900	Perpetual Care	Cemeteries	Various	47.73777%	\$94,663.23			\$94,663.23	\$49,530.42		\$13,637.15	\$58,124.70	\$152,787.93
1917-26-34	Patterson, Lawrence & Carroll	Library	Various	3.13562%	6,217.89			6,217.89	1,006.81		895.74	1,205.84	7,423.73
1854/1921	Gage & Lawrence	School	Various	34.26291%	67,942.86			67,942.86	10,987.88		9,787.82	13,162.77	81,105.63
1951	George Carroll	Fire Dept.	Various	14.83967%	29,426.84			29,426.84	24,372.42		4,239.23	19,647.65	49,074.49
1925	Shedd Harris	Fire Dept.	Various	0.02403%	47.65			47.65	75.99		6.86	82.85	130.50
	Fund A Totals			100.00000%	\$198,298.47			\$198,298.47	\$85,973.52		\$28,566.80	\$92,223.81	\$290,522.28
Fund B													
1960	Perpetual Care	Cemeteries	Various	68.07397%	\$15,896.61			\$15,896.61	\$4,963.92		\$2,616.50	\$5,687.06	\$21,583.67
1964	Lawrence	Library	Various	29.00891%	6,774.15			6,774.15	1,283.86		1,114.99	1,583.66	8,357.81
1960	Stockley	School	Various	2.91712%	681.20			681.20	215.59		112.12	245.74	926.94
	Fund B Totals			100.00000%	\$23,351.96			\$23,351.96	\$6,463.37		\$3,843.61	\$7,516.46	\$30,868.42
Fund C													
1965	Harry Watkins	School	Various	100.00000%	\$258,597.95			\$258,597.95	\$61,318.75		\$32,402.33	\$64,224.96	\$322,822.91
	Common Fund Totals				\$480,248.38			\$480,248.38	\$153,755.64		\$64,812.74	\$163,965.23	\$644,213.61

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal			Income				Grand Total of Principal & Income	
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses)	Withdrawals	Balance End Year	Balance Beginning Year	Income During Year		Expenditures During Year
				Percent					Percent	Amount		
Not In Common Funds												
1945	Harry Watkins	Prize Speaking Fund	Bank CD's	\$2,000.00				\$2,000.00	\$8,157.76	\$626.56	\$300.00	\$8,484.32
1945	Harry Watkins	Prize Spelling Fund	Bank CD's	1,000.00				1,000.00	5,054.46	367.77	190.00	5,232.23
1969	Everett Parker	Gen. Maint. Cem.	Bank CD's	3,000.00				3,000.00	2,116.58	312.96	0.00	2,429.54
1971	Griffin Fence Fund	Maint. of Fence	Bank CD's	5,000.00				5,000.00	17,803.66	1,169.29	1,848.17	17,124.78
	Reed Cemetery											
1970	Griffin Lot Care	Perpetual Care	Bank	500.00				500.00	880.07	74.04	0.00	954.11
1950	Mastricola Fund	School	Bank CD's, T-Bills	50,000.00				50,000.00	105,711.56	9,532.87	7,449.93	107,794.50
1965	Watkins Town Forest	School & Town	Land	1,575.00				1,575.00				
1970	Watkins Forest Income	School	Bank CD's	0.00				0.00	44,863.62	2,823.61	2,293.47	45,393.76
1925	Shed Harris Fund	Fire Prevention	Mutual Funds	52,325.92		\$1,175.13		53,501.05	36,790.32	3,649.16	5,976.00	34,463.48
	Total Not In Common Funds			\$115,400.92		\$1,175.13		\$116,576.05	\$221,378.03	\$18,556.26	\$18,057.57	\$338,452.77
Town Created Capital Reserve Funds												
1973	Ambulance	Replacement	Bank CD's	\$37,507.58	\$14,520.82		\$0.00	\$52,028.40	\$0.00	\$2,799.41	\$0.00	\$54,827.81
1973	Highway Equipment	Replacement	Bank CD's, T-Bills	222,929.49	106,916.83		0.00	329,846.32	67,671.61	16,763.97	0.00	84,435.58
1971	Landfill Operations	Replacement	Bank CD's, T-Bills	266,716.73	0.00		69,481.79	197,234.94	12,058.35	14,795.91	26,854.26	0.00
1973	Fire Equipment	Replacement	Bank CD's, T-Bills	209,373.64	0.00		106,782.25	102,591.39	40,549.29	16,562.59	57,111.88	0.00
1978	Waste Water Treatment Plant, Capital Repairs	Replacement	Bank CD's, T-Bills	132,416.04	\$41,454.00		0.00	673,870.04	0.00	8,391.37	0.00	682,261.41
1987	Reappraisal Fund	Property Reappraisal	Bank CD's	21,813.39	0.00		0.00	21,813.39	0.00	1,629.50	0.00	1,629.50
1987	Liability Insurance Deductible	Deductible Reserve	Bank CD's	24,646.03	127.52		0.00	24,773.55	1,894.77	2,135.12	0.00	4,029.89
1987	Property Damage Insurance Deductible	Deductible Reserve	Bank CD's	20,075.48	259.44		0.00	20,334.92	1,494.29	1,636.96	0.00	3,131.25
1990	Land Bank		Bank CD's	25,000.00	0.00		0.00	25,000.00	2,153.30	1,979.63	0.00	4,132.93
1992	School Pavement Reconstruction	Reserve	Bank CD's	0.00	25,000.00		0.00	25,000.00	0.00	0.00	0.00	0.00
1992	School Roof Reconstruction	Reserve	Bank CD's	0.00	50,000.00		0.00	50,000.00	0.00	0.00	0.00	0.00
	Total Town Created Capital Reserve Funds			\$960,478.38	\$738,278.61	\$176,264.04	\$1,522,492.95	\$125,821.61	\$66,694.46	\$83,966.14	\$108,549.93	\$1,631,042.88

How Invested		Principal				Income						
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, Etc.)	Balance Beginning Year	Additions		Proceeds From Sales	Gains of (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	Grand Total of Principal & Income
			Purchases	Capital Gains								
Fund A												
	Fleet Bank, Savings Acct. #091-012657-2	\$0.00					\$0.00		\$643.47		12,547.83	
700	Dominion Resources, Inc.	15,923.96					15,923.96		2,474.50			
700	Central & South West Corp.	13,034.29					13,034.29		2,100.00			
1000	Duke Power Company	11,367.37					11,367.37		1,720.00			
400	General Motors Corp.	14,873.71					14,873.71		681.60			
588	Pacificorp	6,057.18					6,057.18		882.00			
1149	Florida Progress Corp.	10,405.53					10,405.53		2,225.70		4,000.00	
600	Houston Industries Corp.	11,299.75					11,299.75		2,220.00			
1720	Kellogg Company	11,726.88					11,726.88		1,900.60			
600	American Home Products Co.	15,486.22					15,486.22		1,515.00			
600	Dupont deNemours Company	10,410.40					10,410.40		1,272.00			
562	Weyerhaeuser Company	12,707.28					12,707.28		674.40			
600	Nynex	18,534.37					18,534.37		2,748.00			
200	American Telephone & Telegraph Company	4,629.34					4,629.34	\$2,398.35	360.85		2,759.20	
300	Amoco Corp.	14,626.68					14,626.68		660.00			
200	Chevron Corp.	13,049.50					13,049.50		660.00			
400	Hershey Foods Corp.	14,166.01					14,166.01	609.68	482.00		609.68	
600	Potomac Electric Power	0.00					0.00	13,705.09	1,182.00		13,705.09	
	NFS Savings Bank C/D #05-21-13127	0.00					0.00	20,864.12	1,832.92		22,697.04	
	NFS Savings Bank C/D #05-61-3564	0.00					0.00	11,848.45	957.06		12,805.51	
	Fleet Bank C/D #70-376214-6	0.00					0.00	20,000.00	1,374.70		21,374.70	
Totals Fund A		198,298.47	\$0.00		\$0.00	\$0.00	\$198,298.47	\$85,973.52	\$24,687.95	\$22,316.51	\$92,223.81	\$290,522.28

How Invested		Principal					Income			Grand Total of Principal & Income		
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, Etc.)	Balance Beginning Year	Purchases	Additions Capital Gains	Proceeds From Sales	Gains of (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year		Expended During Year	Balance End Year
Fund C												
	Fleet Bank, Savings Acct. #091-012655-6	9,718.84					9,718.84		677.95			
1581.76	Putnam Income Fund	15,516.94					15,516.94	4,148.35	1,421.86			5,570.21
1202.24	Putnam High Yield Trust	20,031.60					20,031.60	8,961.82	3,261.71			12,223.53
600	Florida Progress Corp.	8,438.99					8,438.99		1,689.00			
450	Carolina Power & Light Company	10,661.15					10,661.15		1,395.00			
846	Central & South West Corp.	7,748.92					7,748.92		1,269.00			
750	Brooklyn Union Industrial Gas Company	9,463.70					9,463.70		1,440.00			
500	Allegheny Power System, Inc.	11,477.28					11,477.28		1,990.00			
460	Central Hudson Gas & Electric Corp.	10,295.59					10,295.59		883.20			
600	American Brands, Inc.	15,422.08					15,422.08		2,037.00			
800	New England Electric System	14,407.43					14,407.43		1,664.00			
500	General Electric Company	9,681.65					9,681.65		1,060.00			
1080	Maytag Company	12,909.10					12,909.10		540.00			
125	International Business Machines Company	14,547.28					14,547.28	772.26	644.25			1,416.51
750	Bell South	15,838.50					15,838.50		2,070.00			
800	Ipalco	18,733.81					18,733.81		1,520.00			
600	Potomac Electric Power	13,705.09					13,705.09		1,182.00			
	GMAC Note 9.45% Due 2/6/92	10,000.00			10,000.00		0.00		472.50			
	GMAC Note 9.45% Due 2/6/93	10,000.00					10,000.00		945.00			
	GMAC Note 9.45% Due 2/6/94	10,000.00					10,000.00		945.00			
	GMAC Note 8.85% Due 3/1/96	10,000.00					10,000.00		885.00			
	GMAC Note 7.90% Due 3/14/97	0.00	10,000.00				10,000.00		328.13	100.00		
Numerica Savings Bank, C/D #291942829												
	Dartmouth Bank, C/D #011942	0.00					0.00	17,400.40	1,027.90			11,428.51
	Fleet Bank, C/D #70-360400-9	0.00					0.00	10,000.00	628.51			10,628.51
	Bank of New Hampshire NA, CD #2408437223	0.00					0.00	12,756.71	1,303.75			14,060.46
								13,294.88	1,121.57			14,416.45
Fund C Total		\$258,597.95	\$10,000.00		\$10,000.00		\$258,597.95	\$61,318.75	\$32,402.33	\$29,496.12		\$64,224.96
												\$322,822.91

TAX RATE HISTORY

<u>Year</u>	<u>School</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
1992	12.61	4.22	1.61	18.44
1991	12.71	4.14	1.59	18.44
1990	11.24	4.15	1.54	16.93
1989 *	11.46	4.16	1.37	16.99
1988	27.63	8.61	2.39	38.63
1987	23.77	7.42	2.99	34.18
1986	22.92	6.59	2.14	31.65
1985	22.19	5.61	2.05	29.85
1984	21.83	5.35	1.97	29.15
1983	21.10	6.39	1.99	29.48
1982	19.90	6.70	1.60	28.20
1981	20.90	6.70	1.40	29.00
1980	19.00	6.20	1.30	26.50
1979	16.90	6.40	1.20	24.50

*Reflects property revaluation

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

August 18, 1992

Town Manager and Finance Director
Town of Merrimack, New Hampshire

In planning and performing our audit of the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1992, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the Town's internal control structure in our report dated August 18, 1992. This letter does not affect that report or our report on the general purpose financial statements dated August 18, 1992.

Sincerely,

Vachon, Clukay & Co., PC

PAYROLL FORMS

Employment Eligibility Forms

Observation:

We previously reported that I-9 forms (Employment Eligibility Verification Forms) were not completed for all new employees hired during the year. During the current audit, we noted that of the three full-time employees hired, one did not have a properly completed I-9 form. We also noted that I-9 forms were still not obtained for part-time employees.

Implication:

Federal regulations require I-9 forms to be completed for any person hired after November 6, 1986. The Town has not complied with the requirement, as I-9 forms are not obtained for part-time employees. As noted in the form instructions, the term hired applies to those employed, recruited or referred for a fee regardless of the term of employment.

Recommendation:

We recommend that the Town consider using a checklist to ensure that the proper forms are completed as part of the hiring process. The checklist should be reviewed to determine the appropriate signatures have been obtained and forms have been adequately completed. Once all the items have been acquired, they should be retained in the employee personnel file.

Town Response:

A checklist is now being used to ensure that I-9 forms are obtained from new employees as part of the orientation process.

Payroll Authorization Forms

Observation:

During our audit of the personnel files, we were unable to locate employee authorization forms for United Way deductions. However, we were able to locate authorization for various other voluntary deductions.

Implication:

The voluntary deduction forms are necessary to document the authorization from the employee to withhold the indicated contribution amount.

Recommendation:

We recommend that the Town incorporate the payroll deduction authorization forms on a checklist to determine that all necessary forms are completed. The forms should be retained in the employee personnel files.

Town Response:

The Town does maintain a file of employee authorization forms for all voluntary payroll deductions. Unfortunately, the forms pertaining to United Way were misplaced before being placed in this file. Replacement forms will be obtained.

Payroll Form 941

Observation:

We noted that the Town has not properly completed form 941, (Employer's Quarterly Federal Tax Return). The Town has included only wages subject to withholding on line two of the form as opposed to total gross wages paid to employees.

Implication:

The instructions for the 941 form require that the total of all wages paid including fringe benefits and other compensation should be reported on line two of the form. The form indicates that wages paid should be for the gross amount, regardless of whether income tax, social security, or Medicare taxes were withheld.

Recommendation:

Periodically, the forms should be reviewed to determine if any changes in the instructions have been incorporated. As instructions are continuously updated and revised, all tax forms should be carefully reviewed to ensure that they are adhered to.

Town Response:

A "Circular E" is received annually from the Internal Revenue Service, and the revised payroll reporting instructions contained therein are generally reviewed. Obviously, the instructions regarding the above-mentioned change was missed. Corrected Forms 941 for the first two quarters of 1992 will be prepared.

DELINQUENT RECEIVABLES

Observation:

The listing of accounts receivables provided for the Sewer Special Revenue Fund included several amounts which were delinquent. Some of the billings were for services performed over two years ago.

Implication:

As a result, the assets are overstated, as the amounts are not current and may not be collected in the future. The accounts receivable balance should reflect the total that will be collected in the year.

Recommendation:

We recommend that the management review all sewer accounts receivable which are delinquent. Management should determine which receivables will be written off and obtain the appropriate approval. For delinquent receivables not written off, an allowance for uncollectible accounts should be established. The receivable balance will then accurately reflect the amount expected to be received.

Town Response:

The revenue related to those delinquent accounts receivable involving bankruptcy proceedings will be reclassified as deferred. Efforts have already been taken to collect all other delinquent receivables.

FEDERAL GRANTS

Observation:

The Town applied for and received a highway safety grant for Merrimack Enforcement Patrols. The grant indicated that federal funds would be used for patrols with a local match from the Town. During our review of the grant documentation, we noted the Town did not document the local match prior to the audit.

Implication:

The original request for reimbursement for federal funds was not completed according to the grant requirements. The report was subsequently revised to include the Town match for patrols.

Recommendation:

It is our recommendation that the grant documents be carefully reviewed to determine that all requirements are followed. Supporting documentation for all reimbursement requests should be retained for the required number of years.

Town Response:

Grant documents are carefully reviewed to ensure compliance with all related requirements. Unfortunately, the reporting requirements relating to the highway safety grant were misunderstood by both the Town and the administering state agency. Although the Town did not initially document its local match, this oversight was subsequently corrected.

PURCHASE ORDERS

Observation:

The Town has adopted a purchase order policy requiring all items greater than \$25 be accompanied by a purchase order. We noted that the Town does not strictly enforce this policy for all departments.

Implication:

The purchase order system serves to enhance controls over expenditures. It also serves as an authorization that a purchase may be made and that an appropriation exists. As the Town has adopted a policy, it should be followed to improve controls over purchases.

Recommendation:

We recommend that the Town review its current policy on purchase orders. As many purchases are made at the departmental level which are above the \$25 limit, the amount may be too restrictive. The dollar amount requiring a purchase order may be increased or blanket purchase orders may be issued for recurring expenses. This will allow the Board to control expenditures of the departments without impeding the activity of the department.

Town Response:

An increase in the expenditure amount precipitating the issuance of a purchase order will be seriously considered. Measures will be taken to ensure that all expenditures are in strict compliance with the purchase order policy.

ACCOUNTING PROCEDURES AND POLICIES MANUAL

Observation:

As in prior letters, we noted that the Town has not adopted a formal accounting procedures and policies manual.

Implication:

A procedures manual reduces the risk that a breakdown in operations will occur. A complete manual will enable Town personnel to continue daily operations in the event of a failure in the system.

Recommendation:

We again recommend that the Town adopt a written manual for accounting procedures and policies to prevent a breakdown in operations.

Town's Response:

It is recognized that a manual of accounting policies and procedures is important to internal accounting controls. Such a manual will be developed in the near future.

GENERAL FIXED ASSET ACCOUNT GROUP

Observation:

We previously noted that the Town does not maintain its investment in general fixed assets.

Implication:

As required by generally accepted accounting principles, the Town should record general fixed assets in the General Fixed Asset Account Group. Control over the fixed assets is reduced due to a lack of accounting records.

Recommendation:

As previously recommended, the Town should complete its inventory of fixed assets so they may be included in the general purpose financial statements.

Town's Response:

Fixed asset accounting for the Sewer Fund was completed several years ago, and progress has been made recently to inventorying other fixed assets of the Town. It is expected that a computerized fixed assets accounting system will be in place by June 30, 1993.

TOWN OF MERRIMACK, NEW HAMPSHIRE
FINANCIAL STATEMENTS
WITH SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1992
AND
INDEPENDENT AUDITOR'S REPORT

Vachon, Clukay & Co., PC

Certified Public Accountants

TOWN OF MERRIMACK, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1992

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TOWN OF MERRIMACK, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1992

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Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Merrimack, New Hampshire as of June 30, 1992, and for the year then ended. These general purpose financial statements are the responsibility of the Town of Merrimack, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group which should be included to conform with generally accepted accounting principles. The amount that should be included is not known.

As described in Note 1, the Town has recognized tax revenues of \$1,451,164 which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town Officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance to (\$209,849), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the omission of the financial statements described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the fund types and account groups of the Town of Merrimack, New Hampshire as of June 30, 1992 and the results of operations and cash flows of its non-expendable and pension trust fund types for the year then ended in conformity with generally accepted accounting principles.

Vachon, Clukay & Co., PC

August 18, 1992

EXHIBIT A
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combined Balance Sheet – All Fund Types and Account Groups
 June 30, 1992

	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals		
	General	Special Revenue	Capital Projects			Trust & Agency	(Memorandum Only)	
							1992	June 30, 1991
ASSETS								
Cash and cash equivalents (Note 3)	\$1,887	\$12,543				\$343,246	\$256,493	
Equity in pooled cash and investments (Note 3)	8,258,411	183,846	\$712,730	29,949		9,184,936	10,513,012	
Investments at cost (Note 3)		28,000		3,343,329		3,371,329	2,749,525	
Taxes receivable (Note 1)	7,863,432					7,863,432	6,311,597	
Accounts receivable	155,992	517,629		5,110		678,731	685,920	
Due from other governments	338,831					338,831	827,193	
Deferred charges	148,375	137,863				286,238	97,586	
Inventory (Note 1)	70,623					70,623	89,268	
Due from other funds (Note 6)	17,509			25,441		42,950	273,406	
Advances to other funds	145,521					116,807	116,807	
Restricted cash (Note 1)	68,357	63,303				131,660	920,592	
Amount to be provided for retirement of general long-term obligations								
Total Assets	\$17,068,938	\$943,184	\$712,730	\$3,732,645	\$9,780,539	\$32,238,036	\$32,350,180	
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$276,903	\$95,043				\$371,946	\$298,671	
Accrued liabilities	38,997	20,819	\$13,220	\$397,444		470,480	575,599	
Performance deposits	243,098					243,098	145,772	
Retainage payable	7,945	2,000	2,000			11,945	2,000	
Deferred revenue (Note 1)	15,246,739	30,623		226		15,277,588	13,834,577	
Due to others						75,000		
Due to other funds (Note 6)	13,941	11,585		75,000		42,950	273,406	
Advances from other funds		145,521		17,424		116,807	116,807	
Bond anticipation notes payable (Note 5)							1,460,000	
Capital lease obligations payable (Note 5)					\$1,266,877	1,415,893		
General obligation debt payable (Note 5)					7,943,678	7,509,250		
Accrued compensated absences payable (Note 1)					569,984	583,638		
Total Liabilities	15,827,623	305,591	15,220	490,094	9,780,539	26,419,067	26,215,613	
Fund Balances:								
Reserved for endowments (Note 7)						596,824	595,649	
Reserved for encumbrances	48,341	64,443	16,923			129,707	78,654	
Reserved for employees' retirement				691,317		691,317	640,842	
Reserved for debt service						245,852	263,243	
Unreserved:								
Designated (Note 8)	382,491	61,801		1,570,178		2,014,470	2,350,883	
Undesignated	602,812	473,168	680,587	384,232		2,140,799	2,205,296	
Total Fund Balances	1,241,315	637,593	697,510	3,242,551		5,818,969	6,134,567	
Total Liabilities and Fund Balances	\$17,068,938	\$943,184	\$712,730	\$3,732,645	\$9,780,539	\$32,238,036	\$32,350,180	

See notes to financial statements

EXHIBIT B
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended June 30, 1992

	Governmental Fund Types			Fiduciary Fund Types	Totals (Memorandum Only) For the Years Ended June 30,	
	General	Special Revenue	Capital Projects	Expendable Trust	1992	1991
Revenues:						
Taxes	\$6,518,422	\$185,007			\$6,703,429	\$6,732,112
Licenses and permits	1,702,573	400			1,702,973	1,692,290
Intergovernmental revenues	1,030,520	71,115	\$74,390		1,176,025	1,248,957
Charges for services	518,331	2,527,523	50		3,045,904	2,950,003
Miscellaneous revenues	620,496	90,629	40,549	\$67,713	819,387	1,090,709
Total Revenues	<u>10,390,342</u>	<u>2,874,674</u>	<u>114,989</u>	<u>67,713</u>	<u>13,447,718</u>	<u>13,714,071</u>
Expenditures:						
Current:						
General government	1,430,439			15,814	1,446,253	1,438,764
Public safety	4,413,640	44,570			4,458,210	4,250,266
Highways and streets	2,030,356				2,030,356	1,916,951
Health and welfare	337,057				337,057	276,917
Sanitation		2,632,832			2,632,832	2,421,915
Culture and recreation	827,406	111,411			938,817	909,550
Capital outlay	261,337	909,120	44,671	347,675	1,562,803	2,120,366
Debt service:						
Principal of debt	735,592	438,996			1,174,588	1,275,750
Interest and fiscal charges	448,980	249,656	6,113		704,749	732,262
Total Expenditures	<u>10,484,807</u>	<u>4,386,585</u>	<u>50,784</u>	<u>363,489</u>	<u>15,285,665</u>	<u>15,342,741</u>
Excess of Revenues Over (Under) Expenditures	<u>(94,465)</u>	<u>(1,511,911)</u>	<u>64,205</u>	<u>(295,776)</u>	<u>(1,837,947)</u>	<u>(1,628,670)</u>
Other Financing Sources (Uses):						
Proceeds from debt financing			1,460,000		1,460,000	1,415,893
Operating transfers in		71,087		918,420	989,507	460,738
Operating transfers out	(268,420)	(650,000)	(71,087)		(989,507)	(460,738)
Total Other Financing Sources (Uses)	<u>(268,420)</u>	<u>(578,913)</u>	<u>1,388,913</u>	<u>918,420</u>	<u>1,460,000</u>	<u>1,415,893</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(362,885)</u>	<u>(2,090,824)</u>	<u>1,453,118</u>	<u>622,644</u>	<u>(377,947)</u>	<u>(212,777)</u>
Fund Balances (Deficit) - July 1	<u>1,604,200</u>	<u>2,728,417</u>	<u>(755,608)</u>	<u>947,534</u>	<u>4,524,543</u>	<u>4,737,320</u>
Fund Balances - June 30	<u>\$1,241,315</u>	<u>\$637,593</u>	<u>\$697,510</u>	<u>\$1,570,178</u>	<u>\$4,146,596</u>	<u>\$4,524,543</u>

See notes to financial statements

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budgetary Basis
Budget and Actual – General and Special Revenue Funds
For the Year Ended June 30, 1992**

See notes to financial statements

EXHIBIT D
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combined Statement of Revenues, Expenses and Changes in Fund Balances
 All Non-Expendable and Pension Trust Funds
 For the Year Ended June 30, 1992

	Non- Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30,	
			1992	1991
Operating Revenues:				
Contributions		\$68,274	\$68,274	\$103,085
Investment income	\$83,369	53,297	136,666	137,649
	<u>83,369</u>	<u>121,571</u>	<u>204,940</u>	<u>240,734</u>
Operating Expenses:				
Contractual services	72,670	71,096	143,766	177,061
	<u>72,670</u>	<u>71,096</u>	<u>143,766</u>	<u>177,061</u>
Operating Income	<u>10,699</u>	<u>50,475</u>	<u>61,174</u>	<u>63,673</u>
Non-Operating Income:				
Gain on investment transactions	1,175		1,175	149
Total Non-Operating Income	<u>1,175</u>		<u>1,175</u>	<u>149</u>
Net Income	11,874	50,475	62,349	63,822
Fund Balances - July 1	969,182	640,842	1,610,024	1,546,202
Fund Balances - June 30	<u>\$981,056</u>	<u>\$691,317</u>	<u>\$1,672,373</u>	<u>\$1,610,024</u>

EXHIBIT E
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combined Statement of Cash Flows
 All Non-Expendable and Pension Trust Funds
 For the Year Ended June 30, 1992

	Non- Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30,	
			1992	1991
Cash Flows from Operating Activities:				
Cash received from trust investments	\$83,369	\$46,829	\$130,198	\$136,536
Cash contributions received		136,144	136,144	107,540
Other miscellaneous cash receipts		7,181	7,181	1,617
Cash paid to suppliers	(72,660)	(128,105)	(200,765)	(118,452)
Net Cash Provided by Operating Activities	<u>10,709</u>	<u>62,049</u>	<u>72,758</u>	<u>127,241</u>
Cash Flows from Investing Activities:				
Net (increase) decrease in investment securities	(71,847)	20,977	(50,870)	(185,264)
Gain on investment transactions	1,175		1,175	149
Net Cash Provided (Used) by Investing Activities	<u>(70,672)</u>	<u>20,977</u>	<u>(49,695)</u>	<u>(185,115)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(59,963)	83,026	23,063	(57,874)
Cash and Cash Equivalents, July 1	288,842	154,995	443,837	501,711
Cash and Cash Equivalents, June 30	<u>\$228,879</u>	<u>\$238,021</u>	<u>\$466,900</u>	<u>\$443,837</u>
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities				
Net Operating Income	\$10,699	\$50,475	\$61,174	\$63,673
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:				
Change in assets and liabilities:				
Decrease in accounts receivable		713	713	504
Decrease in due from other funds		67,644	67,644	4,455
Increase (decrease) in accounts payable		(57,009)	(57,009)	57,009
Increase in deferred revenue		226	226	
Increase in due to other funds	10		10	1,600
Net Cash Provided	<u>\$10,709</u>	<u>\$62,049</u>	<u>\$72,758</u>	<u>\$127,241</u>

See notes to financial statements

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Merrimack, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies:

Financial Reporting Entity

The Town of Merrimack, New Hampshire (the "Town") was incorporated in 1746. The Town operates under the Town Meeting/Town Manager form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows for non-expendable trust funds.

The financial statements include those of the departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. The following funds have been accounted for as Special Revenue Funds:

Sewer Operating Fund
Library Fine Fund
Fire Protection Area Fund

Solid Waste Disposal Fund
Naticook Day Camp Fund

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment. The Town accounts for the following construction projects in its Capital Projects Funds.

Incinerator Fund
Road Pavement Management Fund

Veteran's Memorial Park Fund
Camp Sargent Road Fund

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. The non-expendable funds are accounted for and reported as proprietary funds since capital maintenance is critical. These include non-expendable and pension trust funds.

Agency Funds - The Town collects taxes for Merrimack School District and Hillsborough County, both independent governmental units, which are remitted to them as required by law. These funds are accounted for as agency funds. Other agency funds account for the deferred compensation plan assets and property tax agency funds.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Asset Account Group - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - is used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable and pension trust funds. The measurement focus of these funds is determination of net income, financial position and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

Budgetary Data

The budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. Special revenue fund budgets are adopted only for funds under the control of the Board of Selectmen. Budgets for capital projects funds are adopted in the year the project is authorized and may extend over multiple accounting periods. Following is a reconciliation between the budget as presented for reporting purposes and the adopted budget.

Total May 16, 1991 Annual Town Meeting		\$15,404,696
Supplemental appropriations RSA 31:95b		138,876
Total Budget - Legal Basis		<u>15,543,572</u>
Add (Deduct): Timing Differences		
Continued Appropriations		
July 1, 1991		1,426,825
June 30, 1992		<u>(488,373)</u>
General Fund	\$11,249,842	
Special Revenue Funds	<u>5,232,182</u>	
Total Budget - Report Basis		<u><u>\$16,482,024</u></u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended June 30, 1992, the Town applied \$490,006 of its unappropriated general fund balance to reduce taxes.

Reconciliation of Exhibit C to Exhibit B

Expenditures shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budgetary Basis - Budget and Actual - General and Special Revenue Funds (Exhibit C) are reported on the basis budgeted by the Town. Special Revenue Fund Balances differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types (Exhibit B) as follows:

Special Revenue Fund

Fund balances June 30, 1992 GAAP	
Basis Exhibit C	\$590,924
Adjustments:	
Library Fine Fund	
not budgeted	42,055
Naticook Day Camp Fund	
not budgeted	4,614
	<hr/>
Fund balances June 30, 1992 GAAP	
Basis Exhibit B	\$637,593
	<hr/> <hr/>

Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities and are detailed by fund type and function as follows:

	General Fund	Special Revenue Funds
General government	\$5,301	
Public safety	1,469	
Highways and streets	24,946	
Sanitation		\$64,443
Culture and recreation	7,507	
Capital outlay	9,118	
	<hr/>	<hr/>
	\$48,341	\$64,443
	<hr/> <hr/>	<hr/> <hr/>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

Statement of Cash Flows

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of demand deposits and certificates of deposit. A reconciliation for Non-expendable Trust Funds is as follows:

Cash - demand deposits	\$29,042
Investments in certificates of deposit	199,837
Cash and cash equivalents, per Exhibit E	<u>\$228,879</u>

Assets, Liabilities and Fund Equity

Investments - Investments are stated at cost in all funds other than the pension trust and deferred compensation agency funds which record investments at market. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable - Taxes levied during 1991 and prior and uncollected at June 30, 1992 are recorded as receivables net of reserves for estimated uncollectibles of \$1,000,239.

Inventory - The Town accounts for fuel, equipment repair parts, and stabilized base material inventories under the consumption method on a first-in, first-out basis. Inventories are recorded at cost.

Deferred Revenue - The Town has recorded deferred property tax revenues of \$14,971,414 due July 2, 1992, which is the first installment of 1992-1993 taxes. Other deferred revenue consists of receivables which will be recognized when received.

Restricted Cash - The Town has escrow deposits for a called performance bond and for capital lease proceeds. The cash will be withdrawn as expenditures are made.

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$1,631,537,851 as of April 1, 1991) and were due in two installments on July 2 and December 2. Taxes due after the due dates accrue interest at 12% per annum.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calender year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The Town has accrued taxes of \$1,451,164 (net of allowances for estimated uncollectibles of \$1,000,239) in the General Fund which do not meet the susceptible to accrual criteria of Governmental Accounting Standards Board. The net effect of not recognizing the tax receivables would result in an undesignated General Fund deficit of \$848,352 and might mislead the user of these financial statements as to the Town's financial position. This understatement might give the user of these financial statements a misleading impression about the Town's

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire an ownership interest in the property in lieu of payment in 1994. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

Accrued Vacation and Sick Leave - Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. The estimated value of accumulated compensated absences at June 30, 1992 is \$569,984 and has been recorded in the General Long-Term Debt Account Group.

NOTE 2--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balances - As of June 30, 1992 the following individual funds were in a deficit position.

	<u>Deficit</u>
Special Revenue Funds:	
Solid Waste Disposal Fund	\$147,372
Capital Projects Funds:	
Incinerator Fund	13,213

Special Revenue Funds - The deficit in the special revenue funds results from an unanticipated shortfall in solid waste fees.

Capital Projects Funds - The deficit in the Incinerator Fund is a result of a timing difference in revenue recognition for the State share of the project.

NOTE 3--CASH AND INVESTMENTS

The Town maintains a cash and investment pool that is available for use of all governmental fund types which under state law are in the custody of the Town treasurer. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in pooled cash and investments". If a cash deficiency occurs it is recorded as an interfund balance. Investment earnings are allocated to each fund on the basis of average monthly balances. The deposits and investments of the Library Trustees Fund, the Capital Reserve and Insurance Expendable Trust Funds, the Non-expendable Trust Funds, the Pension Trust Fund and the Deferred Compensation Agency Fund are held separately from those of other Town funds.

The Town's deposit and investment policies are governed by New Hampshire state law and written policies adopted by the Board of Selectmen. The policy for Governmental Fund Types requires that deposits and investments be made in institutions that are participants in federal insurance programs. A maximum of \$2,000,000 may be invested without perfected collateral in any one bank. An unsecured deposit or an investment of more than \$100,000 must meet criteria set by Town management regarding the bank's financial condition. Investments for other funds are at the discretion of the trustees of those funds.

At year end, the carrying amount of all the Town's cash deposits was \$3,386,960 and the bank balance was \$1,650,818 of which \$1,412,797 was insured or collateralized with securities held by an agent in the Town's name and \$238,021 was uninsured and uncollateralized.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Merrimack. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 included uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Certificates of deposit	\$494,027			\$494,027	\$494,027
U.S. Treasury securities	1,453,448	\$104,523		1,557,971	1,566,323
Corporate bonds	40,000	61,018		101,018	102,018
Corporate stock	420,536			420,536	933,734
Mutual funds	141,328			141,328	139,039
Guaranteed investment contracts		257,430		257,430	257,430
Repurchase agreements	6,272,882			6,272,882	6,272,882
	<u>\$8,822,221</u>	<u>\$422,971</u>		9,245,192	9,765,453
Land				1,575	726,911
ICMA deferred compensation plan				397,444	397,444
				<u>9,644,211</u>	<u>\$10,889,808</u>
Book value of cash and deposits				3,386,960	
Total cash and investments				<u>\$13,031,171</u>	

NOTE 4—EMPLOYEE BENEFIT PLANS

Defined Benefit Pension Plan

The Town has a non-contributory defined benefit pension plan for all non-union employees who are not a member of another retirement plan, who have completed a year of service, worked 1,000 or more hours in the plan year, and have attained the age of 21. The Town makes actuarially determined annual contributions to the pension plan equal to the maximum amounts allowed by the Internal Revenue Code. Significant actuarial assumptions are described below. Covered wages under the plan were \$1,836,276 or 28.6% of total wages paid to all employees of \$6,430,848. Pension costs of \$68,274 include current service costs, which are accrued and funded on a current basis, and prior costs, which are amortized over ten years.

The pension plan provides pension and death benefits. A member may retire after reaching the age of 55 and five years participation in the plan. Benefits vest at 100% after 5 years of service. Employees who retire at or after age 55 with 15 or more years of service are entitled to pension payments for the remainder of their lives equal to 30% of their final five-year average

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

compensation, reduced for less than 15 years of service. The plan provides a death benefit equal to the present value of the deceased member's total accrued benefit.

Contributions from the Town are recognized as revenue in the period in which employees provide services to the Town. Investment income is recognized as earned by the pension plan. The net appreciation (depreciation) in the fair value of investments held by the pension plan is recorded as an increase (decrease) to investment income based on the valuation on investments as of the date of the balance sheet. (See Note 1 for investment composition). There are no investments with parties related to the pension plan.

The pension benefit obligation is the present value of future benefits used in the actuarial valuation for July 1, 1991, as permitted by generally accepted accounting principles for small plans. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effects of projected salary increases attributable to inflation. Significant actuarial assumptions used in the valuation include a rate of return on pre and post retirement assets of 7.5% annually, no pre-retirement withdrawal assumed and 4% level increase in salary scale. The unfunded pension benefit obligation at June 30, 1992 is as follows:

Present Value of Future Benefits	
Active plan participants	\$1,707,812
Terminated members due immediate payouts	30,695
	<hr/>
Pension benefit obligation	1,738,507
Net assets available for benefits	690,921
	<hr/>
Unfunded pension benefit obligation	<u>\$1,047,586</u>

No changes in actuarial assumptions or benefit provisions that would significantly affect the valuation of the pension benefit obligation occurred during the year.

Additional information required by the Governmental Accounting Standards Board follows these notes. This information is presented to enable the reader to assess the progress made by the Town in accumulating sufficient assets to pay pension benefits as they become due.

New Hampshire Retirement System

The Town participates in the New Hampshire Retirement System, which is a multi-employer defined benefit pension plan. The system covers substantially all full-time permanent fire and police employees and the Town manager. The Plan, which is a cost sharing, multiple-employer Public Employee Retirement System (PERS), is divided into two membership groups. Group I consists of non-public safety employees. Group II consists of public safety officers. It requires that both the Town and employees contribute to the plan and provide retirement, disability and death benefits.

Group I - Members contributing through age 60 qualify for normal service retirement allowance based on years of creditable service. The yearly pension amount is 1/60 (1.67%) of average final compensation (AFC) multiplied by the years of creditable service. AFC is defined as the average of the three highest salary years. At age 65 the yearly pension amount is recalculated at 1/66 (1.5%) of AFC multiplied by the years of creditable service. Members in

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

service with 10 or more years creditable service who are between age 50 and 60 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II - After attaining the age of 45, members with 20 years of creditable service qualify to receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members in service at age 60 qualify to receive a prorated retirement allowance.

Members of both groups are entitled to disability allowances and also death benefit allowances subject to various requirements and rates based on AFC or earnable compensation. The State of New Hampshire funds 35% of employer costs for public safety officers (Group II) employed by the Town. The State does not participate in funding the employer cost of other Town employees (Group I).

The Town's current year covered wages were \$2,756,229, 43% of total wages of \$6,430,848. Employee contributions were \$253,301. Employee contribution rates were 9.3% and 5% of covered wages for public safety and general employees respectively. The Town's contribution to this plan was \$145,605. The Town's contribution rate for police, fire and general employees was 5.36%, 5.35%, and 2.51% respectively.

The amount of total pension benefit obligation is based on a standardized measurement established by GASB Statement 5, *Disclosure of Pension Information by Public Employee Retirement Systems and Local Governmental Employers* that must be used by a PERS. The standardized measurement is the actuarial present value of creditable projected benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date, and is adjusted for the effects of projected salary increases. A standardized measure of the pension benefit obligation that was adopted by the GASB to enable readers to (a) assess the PERS funding status on a going-concern basis, (b) assess progress made in accumulating sufficient assets to pay benefits when due, and (c) make comparisons among other PERS and among other employers.

The Plan's total benefit obligation and net assets available for pension benefits as of June 30, 1991 are as follows (in millions) (The Town's portion of these amounts is not determinable):

Total pension benefit obligation	\$1,676
Net assets available for pension benefits, at market value	<u>1,531</u>
Unfunded pension benefit obligation	<u><u>\$145</u></u>

The measurement of the total pension benefit obligation is based on the June 30, 1991 actuarial valuation. This valuation revised the post-retirement mortality, withdrawal and vesting rates, service retirement rates and disability retirement rates to better reflect actual experience of the Plan.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

The New Hampshire Retirement System began compiling historical trend information in their 1987 Comprehensive Annual Financial Report. When issued, the fiscal year 1992 report will include six years of trend data. The information will eventually include ten years of data and will be useful in assessing the Plan's progress in accumulating sufficient assets to pay pension benefits as they become due.

Deferred Compensation Plan

All Town employees are eligible to participate in a separate deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain property of the Town until made available to the covered employees. Participants rights are equal to those of general creditors of the Town. Plan assets are accounted for in the Deferred Compensation Agency Fund.

NOTE 5--GENERAL DEBT OBLIGATIONS

Changes in Long-term Debt - The changes in long-term obligations for the year ended June 30, 1992 were as follows:

	Balance 7/1/91	Obligations Issued	Obligations Retired	Balance 6/30/92
Debt	\$7,509,250	\$1,460,000	\$1,025,572	\$7,943,678
Capital Lease	1,415,893		149,016	1,266,877
Total	<u>\$8,925,143</u>	<u>\$1,460,000</u>	<u>\$1,174,588</u>	<u>\$9,210,555</u>

General Long-term Obligations

General Obligation Debt - payable at June 30, 1992 is comprised of the following individual issues:

\$1,110,000 1975 Incinerator State Guaranteed Sewer Bonds due in annual installments of \$55,000 through September 1, 1995; interest at 6.5%. (This issue is wholly funded by an annual grant from the State of New Hampshire)	\$220,000
\$2,750,000 1977 State Guaranteed Sewer Line Extension Bonds due in annual installments of \$150,000 through August 1, 1988 and \$125,000 through August 1, 1998; interest at 4.875 %	750,000
\$2,250,000 1980 State Guaranteed Sewer Line Extension Bonds due in annual installments of \$115,000 through July 1, 1990, and \$110,000 through July 1, 2000; interest at 7.12 %	990,000
\$3,000,000 1985 Road Improvement Bonds due in annual installments of \$300,000 through February 1, 1995 at 7.5 % to 7.7 %	900,000

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

\$3,300,000 1987 Road Improvement Bonds due in annual installments of \$330,000 through July 15, 1997 at 5.4% to 7.25%	1,980,000
\$350,000 1988 Sewer Line Bonds due in annual installments of \$50,000 through July 15, 1995, interest at 6.95% to 7.05%	200,000
\$1,550,000 1989 Camp Naticook Bond due in annual installments of \$50,750 - \$180,899 through January 2, 2005, interest at 9.5%	1,443,678
\$1,460,000 1991 Road Improvement Bond due in annual installments of \$150,000 through August 15, 1993 and \$145,000 through August 15, 2001, interest at 6.5%	1,460,000
	<u>\$7,943,678</u>

Capital Lease Obligations - represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in applicable departments. Following are individual capital leases at June 30, 1992:

Equipment lease, 8.4%, due in annual installments of \$47,478, maturing in March, 1994	\$84,159
Aeration Plant lease, 8.07%, due in annual installments of \$135,524, maturing in March, 2001	844,134
Recycling equipment lease, 8.3%, due in annual installments of \$64,066, maturing in March, 1998	293,370
Computer lease, 8.44%, due in annual installments of \$17,687, maturing in June, 1995	45,214
	<u>\$1,266,877</u>

Summary of Debt Service Requirements to Maturity

The annual requirements to amortize all outstanding long-term obligations as of June 30, 1992 including interest of \$3,131,727 are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Debt</u>	<u>Capital</u> <u>Leases</u>	<u>Total</u>
1993	\$1,714,008	\$264,756	\$1,978,764
1994	1,654,318	264,756	1,919,074
1995	1,574,642	217,277	1,791,919
1996	1,198,210	199,591	1,397,801
1997	1,042,899	199,591	1,242,490
1998-2002	2,811,986	606,164	3,418,150
2003-2005	594,084		594,084
	<u>\$10,590,147</u>	<u>\$1,752,135</u>	<u>\$12,342,282</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

Authorized and Unissued Debt - As of June 30, 1992, the Town has long-term debt authorized but unissued of \$1,140,000 for highway purposes.

Available Debt Margin - The Town is subject to State statue which limits debt outstanding to a percentage (dependent on purpose) of a valuation calculation made annually by the State. As of June 30, 1992 the Town had an available debt margin of \$16,719,844 for general purposes. Debt incurred for sewer expansion is not included in the limitation calculations.

NOTE 6--INTERFUND BALANCES

Interfund receivables/payables at June 30, 1992 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$17,509	\$13,941
Special Revenue Funds:		
Sewer Operating Fund		7,000
Solid Waste Disposal Fund		4,500
Naticook Day Camp Fund		85
Trust and Agency Funds:		
Expendable Trust Funds		15,814
Non-Expendable Trust Funds		1,610
Pension Trust Fund	25,441	
Total	<u>\$42,950</u>	<u>\$42,950</u>

NOTE 7--NON-EXPENDABLE TRUST FUNDS

The principal amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at June 30, 1992 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Fund A	\$198,299	\$90,613	\$288,912
Fund B	23,352	7,516	30,868
Fund C	258,598	64,225	322,823
Other Funds	116,575	221,878	338,453
	<u>\$596,824</u>	<u>\$384,232</u>	<u>\$981,056</u>

NOTE 8--UNRESERVED DESIGNATED FUND BALANCES

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

General Fund:	
General government	\$33,700
Public safety	11,723
Health and welfare	250
Capital outlay	382,700
	<u>428,373</u>
Less revenues not susceptible to accrual	(45,882)
Total General Fund	<u>\$382,491</u>
Special Revenue Funds:	
Sewer Fund - Capital outlay	\$60,000
Library Fine Fund - Restricted Donation	1,801
Total Special Revenue Funds	<u>\$61,801</u>
Expendable Trust Funds:	
Landfill	\$197,235
Highway Equipment	414,282
Fire Equipment	102,591
Ambulance	54,828
Waste Water Treatment Plant	682,261
Conservation Trust	29,949
Property Reappraisal	23,443
Insurance Trust Funds	36,456
Land Bank	29,133
Total Expendable Trust Funds	<u>\$1,570,178</u>

NOTE 9--PERFORMANCE BONDS

The Town holds performance bonds from developers until projects have been completed to Town standards. Due to the nature of the bonds they are not included as part of the financial statements. As of June 30, 1992, the performance bonds are comprised of the following:

Letters of credit	\$504,570
Cash deposits	8,417
Surety bond	129,579
	<u>\$642,566</u>

NOTE 10--COMMITMENTS AND CONTINGENCIES

Town officials estimate that any potential claims against the Town which are not covered by insurance are immaterial. Certain tax assessments are the subject of appeal to the New Hampshire Board of Land and Tax Appeals. In the event that the Town's assessment was not upheld the amounts would be charged to operations or the allowance for estimated uncollectible taxes in the year the decision is rendered.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1992

NOTE 11--TOP TAXPAYERS

The following are the five major property owners as they relate to the 1991 assessed property valuation of \$1,631,537,851:

<u>Taxpayer</u>	<u>1991 Property Valuation</u>	<u>Percentage of Total Valuation</u>
Digital Equipment Corp.	\$84,649,239	5.19%
Anheuser Busch, Inc.	80,148,500	4.91%
Lockheed Sanders, Inc.	33,605,200	2.06%
Nashua Corporation	33,320,100	2.04%
K. Hovnanian, Inc.	14,061,700	0.86%

Vachon, Clukay & Co., PC

Certified Public Accountants

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Manchester, New Hampshire 03101
(603) 622-7070

**INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTARY INFORMATION REQUIRED BY
THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD**

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

The historical pension information on page 21 is not a required part of the general purpose financial statements of the Town of Merrimack, New Hampshire but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Vachon, Clukay & Co., PC

August 18, 1992

TOWN OF MERRIMACK, NEW HAMPSHIRE

Defined Benefit Pension Plan

Required Supplementary Information

Analysis of Funding Progress

Fiscal Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded	Unfunded Pension Benefit Obligation	Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll	
					Annual Covered Payroll	Percentage of Covered Payroll
1983	\$121,109	\$438,935	27.6%	\$317,826	\$549,953	57.8%
1984	177,564	502,778	35.3%	325,214	617,173	52.7%
1985	187,534	521,520	36.0%	333,986	568,505	58.7%
1986	251,205	613,274	41.0%	362,069	754,802	48.0%
1987	327,396	835,942	39.2%	508,546	929,267	54.7%
1988	430,507	1,238,058	34.8%	807,551	1,327,198	60.8%
1989	486,913	1,507,739	32.3%	1,020,826	1,507,788	67.7%
1990	602,347	1,659,197	36.3%	1,056,850	1,771,619	59.7%
1991	640,842	1,741,200	36.8%	1,100,358	1,854,655	59.3%
1992	690,921	1,738,507	39.7%	1,047,586	1,836,276	57.0%

Revenues by Source and Expenses by Type

Fiscal Year	Revenues by Source		Expenses by Type			Total
	Employer Contribution	Investment Income	Administrative Expenses	Refunds		
1983	\$34,703	\$11,211			\$232	\$232
1984	40,800	15,887			50,130	50,130
1985	38,645	21,455	\$493		18,706	8,864
1986	43,000	29,535			862	862
1987	43,692	33,361		862	2,925	2,925
1988	76,612	29,424			3,002	1,965
1989	22,883	38,489			20	31,885
1990	102,540	44,799			2,208	31,905
1991	103,085	51,457			4,377	116,047
1992	68,274	53,297				71,096

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

Our report on our audit of the general purpose financial statements of the Town of Merrimack, New Hampshire as of June 30, 1992 and for the year then ended appears on page one. That audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Merrimack, New Hampshire taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Merrimack, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Clukay & Co., PC

August 18, 1992

SCHEDULE 1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet - All Special Revenue Funds
June 30, 1992

	Sewer Operating Fund	Library Fine Fund	Fire Protection Area Fund	Solid Waste Disposal Fund	Naticook Day Camp Fund	Combining Totals June 30,	
ASSETS						1992	1991
Cash		\$12,543				\$12,543	\$16,084
Equity in pooled cash and investments	\$166,790		\$17,056			183,846	1,532,126
Investments, at cost		28,000				28,000	28,000
Accounts receivable	496,539	1,512	5,195	\$9,684	\$4,699	517,629	493,693
Deferred charges	137,827			36		137,863	150
Restricted cash	63,303					63,303	920,592
Total Assets	<u>\$864,459</u>	<u>\$42,055</u>	<u>\$22,251</u>	<u>\$9,720</u>	<u>\$4,699</u>	<u>\$943,184</u>	<u>\$2,990,645</u>

LIABILITIES AND FUND BALANCES

Liabilities:							
Accounts payable	\$87,805		\$3,536	\$3,702		\$95,043	\$58,776
Accrued liabilities	17,450			3,369		20,819	21,011
Retainage payable	2,000					2,000	
Deferred revenue	13,500		17,123			30,623	50,634
Due to other funds	7,000			4,500	\$85	11,585	15,000
Advances from other funds				145,521		145,521	116,807
Total Liabilities	<u>127,755</u>		<u>20,659</u>	<u>157,092</u>	<u>85</u>	<u>305,591</u>	<u>262,228</u>
Fund Balances (Deficit):							
Reserved for encumbrances	55,279			9,164		64,443	23,378
Reserved for debt service	38,181					38,181	
Unreserved:							
Designated	60,000	\$1,801				61,801	911,138
Undesignated (Deficit)	583,244	40,254	1,592	(156,536)	4,614	473,168	1,793,901
Total Fund Balances	<u>736,704</u>	<u>42,055</u>	<u>1,592</u>	<u>(147,372)</u>	<u>4,614</u>	<u>637,593</u>	<u>2,728,417</u>
Total Liabilities and Fund Balances	<u>\$864,459</u>	<u>\$42,055</u>	<u>\$22,251</u>	<u>\$9,720</u>	<u>\$4,699</u>	<u>\$943,184</u>	<u>\$2,990,645</u>

SCHEDULE 2

TOWN OF MERRIMACK, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Special Revenue Funds

For the Year Ended June 30, 1992

	Sewer Operating Fund	Library Fine Fund	Fire Protection Area Fund	Solid Waste Disposal Fund	Naticook Day Camp Fund	Combining Totals For the Years Ended June 30, 1992 1991	
Revenues:							
Taxes				\$185,007		\$185,007	
Licenses and permits	\$400					400	\$600
Intergovernmental revenues	70,811				\$304	71,115	46,868
Charges for service	2,006,936	\$12,981	\$33,280	380,002	94,324	2,527,523	2,560,794
Miscellaneous revenues	85,597	4,188	788	56		90,629	152,451
Total Revenues	<u>2,163,744</u>	<u>17,169</u>	<u>34,068</u>	<u>565,065</u>	<u>94,628</u>	<u>2,874,674</u>	<u>2,760,713</u>
Expenditures:							
Current: •							
Public safety			44,570			44,570	39,581
Sanitation	2,102,924			529,908		2,632,832	2,418,732
Culture and recreation		18,648			92,763	111,411	80,048
Capital outlay	908,570	550				909,120	537,802
Debt service:							
Principal of debt	402,366			36,630		438,996	297,500
Interest and fiscal charges	222,219			27,437		249,656	88,558
Total Expenditures	<u>3,636,079</u>	<u>19,198</u>	<u>44,570</u>	<u>593,975</u>	<u>92,763</u>	<u>4,386,585</u>	<u>3,462,221</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,472,335)</u>	<u>(2,029)</u>	<u>(10,502)</u>	<u>(28,910)</u>	<u>1,865</u>	<u>(1,511,911)</u>	<u>(701,508)</u>
Other Financing Sources (Uses):							
Proceeds from debt financing							1,236,500
Operating transfers in	71,087					71,087	37,331
Operating transfers out	(650,000)					(650,000)	(50,000)
Total Other Financing Sources (Uses)	<u>(578,913)</u>					<u>(578,913)</u>	<u>1,223,831</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	<u>(2,051,248)</u>	<u>(2,029)</u>	<u>(10,502)</u>	<u>(28,910)</u>	<u>1,865</u>	<u>(2,090,824)</u>	<u>522,323</u>
Fund Balances (Deficit) – July 1	2,787,952	44,084	12,094	(118,462)	2,749	2,728,417	2,154,632
Residual Equity Transfer							51,462
Fund Balances (Deficit) – June 30	<u>\$736,704</u>	<u>\$42,055</u>	<u>\$1,592</u>	<u>(\$147,372)</u>	<u>\$4,614</u>	<u>\$637,593</u>	<u>\$2,728,417</u>

SCHEDULE 3
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combining Balance Sheet – All Capital Projects Funds
 June 30, 1992

	Incinerator Fund	Road Pavement Management Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals June 30,	
ASSETS					1992	1991
Equity in pooled cash and investments	\$7	\$665,969	\$111	\$46,643	\$712,730	\$831,906
Total Assets	<u>\$7</u>	<u>\$665,969</u>	<u>\$111</u>	<u>\$46,643</u>	<u>\$712,730</u>	<u>\$831,906</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable						\$14,862
Accrued liabilities	\$13,220				\$13,220	110,652
Retainage payable		\$2,000			2,000	2,000
Bond anticipation notes payable						1,460,000
Total Liabilities	<u>13,220</u>	<u>2,000</u>			<u>15,220</u>	<u>1,587,514</u>
Fund Balances:						
Reserved for encumbrances		16,923			16,923	21,855
Unreserved:						
Undesignated (Deficit)	(13,213)	647,046	\$111	\$46,643	680,587	(777,463)
Total Fund Balances	<u>(13,213)</u>	<u>663,969</u>	<u>111</u>	<u>46,643</u>	<u>697,510</u>	<u>(755,608)</u>
Total Liabilities and Fund Balances	<u>\$7</u>	<u>\$665,969</u>	<u>\$111</u>	<u>\$46,643</u>	<u>\$712,730</u>	<u>\$831,906</u>

SCHEDULE 4

TOWN OF MERRIMACK, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended June 30, 1992

	Incinerator Fund	Road Pavement Management Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals For the Years Ended June 30,	
					1992	1991
Revenues:						
Intergovernmental revenues	\$74,390				\$74,390	\$77,965
Charges for service		\$50			50	250
Miscellaneous revenues		31,350	\$7,126	\$2,073	40,549	70,797
Total Revenues	<u>74,390</u>	<u>31,400</u>	<u>7,126</u>	<u>2,073</u>	<u>114,989</u>	<u>149,012</u>
Expenditures:						
Capital outlay		36,834	7,837		44,671	501,802
Interest and fiscal charges		6,113			6,113	99,195
Total Expenditures		<u>42,947</u>	<u>7,837</u>		<u>50,784</u>	<u>600,997</u>
Excess of Revenues Over (Under) Expenditures	<u>74,390</u>	<u>(11,547)</u>	<u>(711)</u>	<u>2,073</u>	<u>64,205</u>	<u>(451,985)</u>
Other Financing Sources (Uses):						
Proceeds of long-term debt		1,460,000			1,460,000	
Operating transfers in						40,000
Operating transfers out	<u>(71,087)</u>				<u>(71,087)</u>	<u>(74,662)</u>
Total Other Financing Sources (Uses)	<u>(71,087)</u>	<u>1,460,000</u>			<u>1,388,913</u>	<u>(34,662)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,303	1,448,453	(711)	2,073	1,453,118	(486,647)
Fund Balances (Deficit) - July 1	<u>(16,516)</u>	<u>(784,484)</u>	<u>822</u>	<u>44,570</u>	<u>(755,608)</u>	<u>(268,961)</u>
Fund Balances (Deficit) - June 30	<u><u>(\$13,213)</u></u>	<u><u>\$663,969</u></u>	<u><u>\$111</u></u>	<u><u>\$46,643</u></u>	<u><u>\$697,510</u></u>	<u><u>(\$755,608)</u></u>

SCHEDULE 5
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet – All Trust and Agency Funds
June 30, 1992

	Expendable Trust Funds	Non- Expendable Trust Funds	Pension Trust Fund	School Agency Fund	Deferred Compensation Agency Fund	Combining Totals June 30,	
						1992	1991
ASSETS							
Cash and equivalents	\$61,754	\$29,041	\$238,021			\$328,816	\$238,735
Equity in pooled cash and investments	29,949					29,949	19,110
Investments	1,494,289	953,625	422,971	\$75,000	\$397,444	3,343,329	2,721,525
Accounts receivable			5,110			5,110	5,823
Due from other funds			25,441			25,441	103,507
Total Assets	<u>\$1,585,992</u>	<u>\$982,666</u>	<u>\$691,543</u>	<u>\$75,000</u>	<u>\$397,444</u>	<u>\$3,732,645</u>	<u>\$3,088,700</u>

LIABILITIES AND FUND BALANCES

Liabilities:							
Accrued liabilities					\$397,444	\$397,444	\$361,243
Deferred revenue			\$226			226	
Due to others				\$75,000		75,000	
Due to other funds	\$15,814	\$1,610				17,424	169,899
Total Liabilities	<u>15,814</u>	<u>1,610</u>	<u>226</u>	<u>75,000</u>	<u>397,444</u>	<u>490,094</u>	<u>531,142</u>
Fund Balances:							
Reserved for endowments		596,824				596,824	595,649
Reserved for employees' retirement			691,317			691,317	640,842
Unreserved:							
Designated	1,570,178					1,570,178	947,534
Undesignated		384,232				384,232	373,533
Total Fund Balances	<u>1,570,178</u>	<u>981,056</u>	<u>691,317</u>			<u>3,242,551</u>	<u>2,557,558</u>
Total Liabilities and Fund Balances	<u>\$1,585,992</u>	<u>\$982,666</u>	<u>\$691,543</u>	<u>\$75,000</u>	<u>\$397,444</u>	<u>\$3,732,645</u>	<u>\$3,088,700</u>

SCHEDULE 6

TOWN OF MERRIMACK, NEW HAMPSHIRE

Project—Length Schedule of Construction Projects

All Capital Projects Funds

Beginning of Projects to June 30, 1992

	<u>Incinerator Fund (1)</u>	<u>Road Pavement Management Fund</u>	<u>Veterans Memorial Park Fund</u>	<u>Camp Sargent Road Fund</u>
Revenues and Other Financial Sources:				
Environmental Protection Agency grants	\$4,219,326			
State of New Hampshire grants	1,615,065			
Private grants	286,241		\$79,606	
Proceeds of general obligation bond issues	1,110,000	\$7,760,000		
Interest income	126,401	1,028,088	9,271	\$146,925
Transfers in		40,000		
Miscellaneous		2,700		
Total Revenues and Other Financial Sources	<u>7,357,033</u>	<u>8,830,788</u>	<u>88,877</u>	<u>146,925</u>
Expenditures:				
Engineering and construction	5,664,915	7,698,703	88,766	
Bond issue costs	6,945	38,881		1,408
Bond/bond anticipation note interest	85,262	429,235		98,874
Transfers out for bond principal and interest	1,613,124			
Total Expenditures	<u>7,370,246</u>	<u>8,166,819</u>	<u>88,766</u>	<u>100,282</u>
Fund Balance (Deficit)	<u>(\$13,213)</u>	<u>\$663,969</u>	<u>\$111</u>	<u>\$46,643</u>

(1) The Town's portion of net project costs, including bond principal and interest, has been reimbursed by grants from Anheuser—Busch, Inc.

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1992, and have issued our report thereon dated August 18, 1992. These general purpose financial statements are the responsibility of the Town of Merrimack, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Merrimack, New Hampshire taken as a whole. The accompanying schedule of federal financial assistance is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Clukay & Co., PC

August 18, 1992

MUNICIPAL SERVICES

Telephone Directory

Town Manager	424-2331
Finance Department	424-2331
Assessor	424-5136
Building Inspector	424-3531
District Court	424-9916
Fire Department	424-3690
Highway Garage	424-9411
Planning & Zoning Department	424-3531
Police Department	424-3774
Public Works Department	424-5137
Selectmen's Office	424-2331
Town Clerk/Tax Collector	424-3651
Wastewater Treatment Facility	883-8196
Water District	424-9241

Emergency Telephone Numbers

If your telephone exchange begins with **424** or **429**

DIAL 9-1-1

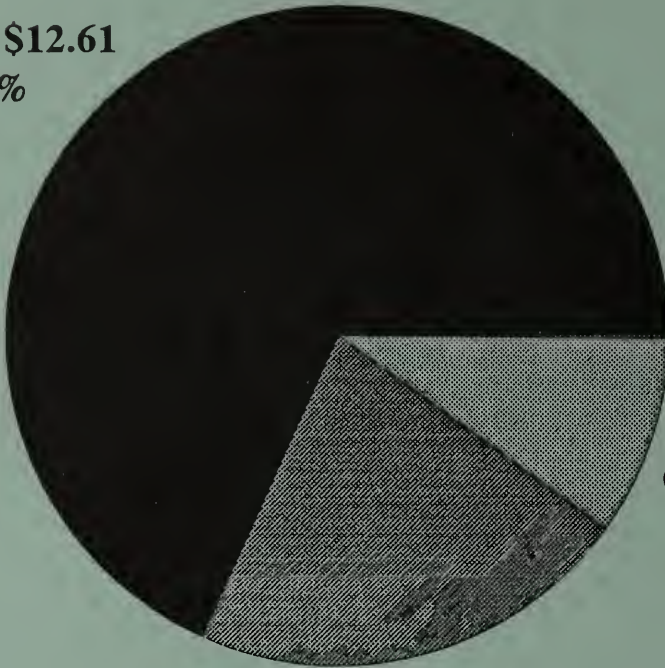
All others dial **424-2222**

Office Hours

Town Clerk/Tax Collector	Mon-Fri 9:00 a.m.-4:30 p.m.
October through May — Every Monday Evening	7:00-9:00 p.m.
June through Sept. — Every other Monday Evening	7:00-9:00 p.m.
Assessor's Office	Mon-Fri 8:30 a.m.-4:30 p.m.
Building Inspector	Mon-Fri 8:30 a.m.-4:30 p.m.
District Court	Mon-Fri 8:30 a.m.-4:30 p.m.
Library	Mon-Thu 9:00 a.m.-9:00 p.m.
	Fri & Sat 9:00 a.m.-5:00 p.m.
Planning & Zoning Department	Mon-Fri 8:30 a.m.-4:30 p.m.
Public Works Department	Mon-Fri 8:30 a.m.-4:30 p.m.
Selectmen's Office	Mon-Fri 8:30 a.m.-4:30 p.m.
Solid Waste & Recycling Facility	Tue-Sat 8:00 a.m.-4:00 p.m.
Water District	Mon-Fri 8:30 a.m.-4:30 p.m.

YOUR 1992 TAX DOLLAR

SCHOOL \$12.61
68 %



COUNTY \$1.61
9 %

MUNICIPAL \$4.22
23 %

TOTAL TAX RATE \$18.44 PER \$1,000